TC#	GL DR	SUB	COST	GL CR SUB	COST	DESCRI PTI ON	A7	Γ H A 7	ГН ТЕ	N A- RN AP /P CA	R PR	G CST		OBJECT CLASS	UPDATED ON
001						WARRANT RECEIVED OR TRUST FUND DRAW DOWNS BY			I		1	1	1		09/22/92
						NON- EXPENDITURE TRANSFER									
						AVIII ON THE STATE OF THE STATE									
А	1011					AUTHORI TY				-			000-599	99. 00	
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				3100		APPROPRIATED CAPITAL		i	İ	i	i I	i	1		
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						- AND -	i	i	i	i	i	i	İ		
В	9501					FUNDS NOT YET DRAWN							910-959	99. 00	
				9001		AUTHORITY TO DRAW FUNDS							1		
						NOTE. THE ENTRY WILL FOLLOW THE ENTRIES MADE FOR									
						NOTE: THIS ENTRY WILL FOLLOW THE ENTRIES MADE FOR APPROPRIATIONS ENACTED, TC OOB.	l	1		1		1	1		
						ATROIRIATIONS EMETED, 10 00B.		i		i		i			
						NOTE: WHEN DRAWING TRUST FUNDS USE IN CONJUNCTION	i	i	i	i		i	i I		
						WITH TC OOV FOR DRAW DOWN WHEN ACCOMPLISHED BY	i	i	i	i	i	i	i		
						SF-1151.	i	i	i	i	i	i	İ		
						NOTE: EXCLUDES FUND GROUP 960-999 BECAUSE TRUST									
						FUND TRANSFER FUNDS NOT APPROPRIATED DO NOT				-			1		
						REQUIRE STATISTICAL ACCOUNTS TO MONITOR AVAILABLE							1		
						FUNDS.				ı					
002						APPROPRIATIONS ANTICIPATED TO BE MADE AVAILABLE	1	1	ı	1	ı	ı	I		11/01/88
002						(INCLUDES INDEFINITE AND RELATED TRANSFERS)				İ		i I	1		11, 01, 00
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A	4120					APPROPRIATIONS ANTICIPATED - INDEFINITE	İ	i	İ	i	i	i	000-399	99. 00	
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000						AUTHORIZATION)		1		1	'	i	1			11, 01, 00
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А	4113	c				CURRENT AUTHORITY	l i	3	 	- 1				910- 999	33.00	
		P				PERMANENT AUTHORITY	I		'	1			1	910-999		
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				4400		ADDRODDI ATTI ONG ANTIL GI DATTED ANTIER ANTIER				!			!			
				4120		APPROPRIATIONS ANTICIPATED - INDEFINITE				- !		!				
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						NOTE: IF ACTUAL DIFFERS FROM THE AMOUNT				- 1			-			
						ANTI CI PATED, MAKE THE PROPER ADJUSTMENT WITH TC				-						
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004						TRYOT, EVANDO, ADAM, AGUAL, AV. EMPENDATURE TRANSFER										11 /01 /00
004						TRUST FUNDS DRAW DOWN BY EXPENDITURE TRANSFER		!		- !			!			11/01/88
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A	1015	i				COLLECTI ONS				- 1				030- 399	99. 00	
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				3100		APPROPRIATED CAPITAL				- 1						
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В	9501					FUNDS NOT YET DRAWN				- [9	910- 959	SAME AS A	
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				9001		AUTHORITY TO DRAW FUNDS				- 1						
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						NOTE: USE IN CONJUNCTION WITH TC OOV. DRAW DOWN	1	1	1	1		- 1	1			
						WHEN ACCOMPLISHED BY SF-1081.	i	Ì	İ	Ĺ	İ	i	İ			
005						TRANSFER OF CURRENT YEAR AUTHORIZATIONS							-			11/01/88
						(LEGISLATIVE) FROM & (TO) OTHER AGENCIES OR		1	-	1		-	1			
						BETWEEN APPROPRIATIONS (DOES NOT RETAIN PARENT		İ	j	İ		İ	j			
						AGENCY APPROPRIATION SYMBOL)	i	i	i	i	i	i	i			
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006					ESTIMATED ANTICIPATED REIMBURSEMENTS	1			1			1	I		07/30/96
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					AND GENERAL DEVELOPMENTS AND OTHER TAXOLE	!	!					!	1		
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					NOTE: INCLUDES ESTIMATED REIMBURSABLE AGREEMENTS	1	1			- 1		1			
					AND "PRINCIPAL" LOAN COLLECTIONS AND PROCEEDS FROM	i	i	İ	i	i		İ	1		
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008							RECORD ESTIMATED DEBT REPAYMENTS (PRINCIPAL)) DUE	- 1	1		1		1		07/30/96
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							OF EACH FISCAL YEAR FOR THE SCHEDULED AMOUNT O	F i	i	i	i	i	i	i		
							DEBT BORROWING PRINCIPAL REPAYMENTS. THIS ENTR		i	i	i	i	i	i I		
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							TO REMOVE THIS AMOUNT FROM THE ESTIMATED AMOUNT	'	!					1		
							AVAILABLE FOR APPORTIONMENT. THESE AMOUNTS WIT	'	I							
							BE TRANSFERRED BY SF-1151 AND WILL NOT BE RECO	RDED								
							AS OBLIGATIONS AND EXPENDITURES.									
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							NOTE: USE TC OOG(R) AND TC 19B FOR THE ACTUAL	SF	- 1	1	1	1	1			
							1151 TRANSFER.	i	i	i	i	i	i	i		
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009							BUDGETARY AUTHORITY WITHHELD FROM APPORTION	MENT DV					1	1		09/22/92
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00E						ESTIMATED RECOVERIES OF PRIOR YEAR OBLIGATIONS		I		12/23/96
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	4010					NTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS		000 100	00.00	
А	4310	A D			A			000-199	99. 00	
		AD				CATEGORY A APPORT DIRECT PROGRAM		400-459		
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		BD				CATEGORY B APPORT DIRECT PROGRAM		900-939		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM		960-979		
				4450	U	NAPPORTIONED AUTHORITY - AVAILABLE				
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00F						ACCOMPLISHED NON-EXPENDITURE TRANSFERS FROM AND				03/12/92
						(TO) CURRENT FY APPROPRIATION				
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A	4170				T	RANSFERS - CURRENT-YEAR AUTHORITY		000- 599	99. 00	
		C				CURRENT AUTHORITY	X	900-999		
		P				PERMANENT AUTHORITY	X			
				4160	A	NTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY				
					N	OTE: IF ACCOMPLISHED DIFFERS FROM ANTICIPATED,		' 		
						DJUST 4160 USING TC 00M (R).		' 		
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| T- L | C- P | G- N | A- B | D- R | F- U | GLGL |ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# DR OBJECT CLASS ON 00G ACCOMPLISHED NON-EXPENDITURE TRANSFERS FROM AND 11/01/88 (TO) PRIOR FY APPROPRIATION A 4190 TRANSFERS - PRIOR-YEAR AUTHORITY 99.00 000-599 900-999 4180 ANTI CI PATED TRANSFERS - PRI OR- YEAR AUTHORI TY NOTE: FOR THESE TWO TC'S REVERSE THE ENTRIES FOR A TRANSFER TO; IF THESE ACCOMPLISHED TRANSFERS DIFFER FROM THAT INITIALLY ANTICIPATED, TC'S OOM AND OON MUST BE ADJUSTED. BUDGETARY RESOURCES WITHHELD BY SPECIFIC STATUTORY ООН 07/30/96 RESTRICTIONS A 4450 UNAPPORTIONED AUTHORITY - AVAILABLE 000-599 99.00 DI RECT PROGRAM 900-999 D R REI MBURSABLE PROGRAM X 4410 BUDGETARY RESOURCES - NOT AVAILABLE PURSUANT TO PUBLIC LAW NOTE: REVERSE THIS ENTRY WHEN THE APPROPRIATION/ REAPPROPRIATION HAS BEEN ENACTED. NOTE: ALSO SEE TC 483 WHEN THE AMOUNT REALIZED DIFFERS FROM THE INITIAL APPROPRIATION. 00J BUDGETARY RESOURCES WITHHELD PENDING RESCISSION BY 07/30/96 CONGRESS A 4450 UNAPPORTIONED AUTHORITY - AVAILABLE 000-599 99.00 DI RECT PROGRAM | X | 900-999

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						NOTE: SEE TC 484 TO ADJUST APPROPRIATIONS									
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							AUTHORITY. THESE ARE AVAILABLE RECEIPTS.										
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							THE TREASURY WARRANT.	-									
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							NOTE. IN ACCORDANCE WITH CIRCUIAD OND A 24		- 1				-				
							NOTE: IN ACCORDANCE WITH CIRCULAR OMB A-34,	-	1	1	1						
							SECTION 34.5. AVAILABLE DURING THE 4TH QUARTER FOR TIME PERIOD (A) APPORTIONMENTS, FOR 1ST QUARTER		1		1						
							CARRYOVER OF UNOBLIGATED BALANCES, AND DURING THE		1	1	1		- 1				
							YEAR FOR RECOVERY OF PRIOR YEAR OBLIGATIONS		1	1	1		- 1				
							(CURRENT APPROPRIATION/FUNDS ONLY) SEE TC OOT WHEN		1		1		- 1				
							FUNDS EXCEED THRESHOLD.		1	1	1		- 1				
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00Т							RECLASSIFICATION OF EXCESS OF BUDGETARY RESOURCES	ı	I	ı	ı		1	ı			12/23/96
							REALIZED OVER AMOUNTS ESTIMATED AND APPORTIONED IN		- 1				- 1				
							EXCESS OF 200, 000 OR 1% OF TOTAL BUDGETARY		- 1				- 1				
							RESOURCES, WHICHEVER IS LOWER.	-	1	1	1		-				
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A	4450)					UNAPPORTIONED AUTHORITY - AVAILABLE		- 1				- 1		000-399	99. 00	
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				463	30		FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION		- 1				- 1				
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					BD		CATEGORY B APPORT DIRECT PROGRAM		- 1		X	: :	X				
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		- 1		X	: :	X				
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							NOTE: WHEN EXCESS FUNDS REALIZED ARE										
							REAPPORTIONED REVERSE THE ENTRY IN THE AMOUNT OF										
							THE INCREASED APPORTIONMENTS LESS THE AMOUNT		- 1				- 1				
							AUTOMATICALLY APPORTIONED (SEE OMB CIRCULAR A-34,		- 1				- 1				
							SECTION 34.5 AND TC 00S)						- 1				
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00U							APPORTIONMENT OF ANTICIPATED RECOVERIES OF PRIOR	!	!	!	!		!				12/23/96
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					NOTE: USED ONLY IF AUTHORITY IS UNEXPIRED.			'					l I		
					NOTE: USED UNLI IF AUTHORITI IS UNEXPIRED.	ļ	ı	ı	- 1	- 1	- 1	- 1			
OOV					RECORD OTHER NEW BUDGET AUTHORITY ENACTED										11/01/88
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					STATISTICAL ACCOUNTS AND THE SUM WILL BE REDUCED	i	i.	i	i	i	i	i			
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					AS FUNDS ARE DRAWN. SEE TC 001, OR 004 AS		- 1		- [- [
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oow					APPROPRIATION ENACTED TO LIQUIDATE DEBT						- 1	ı			09/30/92
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						TO THE CONSOLIDATED WORKING FUND.				ı		I	ı			
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						NOTE: AN EXAMPLE OF USE OF THIS ENTRY WOULD BE TO								 		
						HOLE, AN EMPHREE OF ODE OF THE ENTRY WOULD BE TO	ı	- 1	- 1	- 1	- 1	- 1	- 1	l		

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL | ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB COST | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP DR DESCRI PTI ON OBJECT CLASS ON TC# DEFER ALLOTMENT OF FUNDS IN THE SSI/BLACK LUNG PROGRAMS WHERE COLLECTION OF OVERPAYMENTS DO NOT PARALLEL/MATCH THE ANTICIPATED RECOVERY OF PRIOR YEAR AUTHORITY APPORTIONED. NOTE: REVERSE WHEN FUNDS ARE TO BE MADE AVAILABLE FOR ALLOTMENT/ALLOWANCE. ALSO SEE TC 33A TO RESERVE ALLOWANCE AUTHORITY. 02A EXERCISE BORROWING AUTHORITY FROM TREASURY (PUBLIC 11/01/88 DEBT) AND FEDERAL FINANCING BANK (AGENCY DEBT) A 1011 AUTHORI TY 015-025 030-399 2511 PRINCIPAL PAYABLE TO TREASURY - BORROWING 61. 4U 2521 BORROWING FROM FEDERAL FINANCING BANK (FFB) -61.4Y BORROWI NG NOTE: MUST BE FOLLOW-ON TO TC OOD OR 020. REPAYMENT RECORDED BY TC 19B. NOTE: THIS IS A NON-EXPENDITURE TRANSACTION. USE SF 1151. TO ISSUE ALLOTMENTS FROM THE APPORTIONMENT 11/01/88 030 A 4511 APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT 000-599 99.00 QUARTER 900-999 AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4611 ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | | X | X |

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TO	C#	DR	SUB	COST	CR	SUB	COST		DESCRI PTI ON		SI	RC TM	1G TY	P CAT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
						BD		CATEGORY B APPOR	T DIRECT PRO	GRAM	- 1			X	X				
						BR		CATEGORY B APPOR	T REI MBURSAB	LE PROGRAM		1	1	X	X	1	I		
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03	31							TO ISSUE ALLOWANCE	S FROM THE ALLO	TMENT	1	1	1	1	I	I	I		11/01/88
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	Δ	4611					1	ALLOTMENTS AVAILABLE	FOR COMMITMENT/	ORLI CATI ON	' 	i	' 	i	1	1	000-599	99. 00	
	**	1011	AD				1	CATEGORY A APPOR						X	X	1	900-999	00.00	
			AR					CATEGORY A APPOR				l I	ı		X	1	1 300 333		
			BD										1				 		
								CATEGORY B APPOR							X		 -		
			BR					CATEGORY B APPOR	T REIMBURSAB	LE PROGRAM	ļ			X	X		<u> </u>		
						_					l			!					
					4612		A	ALLOWANCES AVAILABLE											
						AD		CATEGORY A APPOR						X	X				
						AR		CATEGORY A APPOR	T REI MBURSAB	LE PROGRAM				X	X				
						BD		CATEGORY B APPOR	T DIRECT PRO	GRAM				X	X				
						BR		CATEGORY B APPOR	T REI MBURSAB	LE PROGRAM				X	X				
03	32							TO ISSUE ALLOTMENT	S FOR FUNDS NOT	REQUIRED TO BE				1					11/01/88
								APPORTI ONED						1					
											1	- [1	1	1	1	I		
	A	4620					(THER FUNDS AVAILABLE	FOR COMMITMENT	/OBLI GATI ON	İ	İ	i	i	İ	İ	000-599	99. 00	
											i	i	i	i	i	İ	900-999		
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					461	1	A	ALLOTMENTS AVAILABLE	FOR COMMITMENT/	OBLI GATI ON	i i	i	i	i	i	i			
						AD		CATEGORY A APPOR			' !	i	i	X	' X	i I	' 		
						AR		CATEGORY A APPOR			! 	i		X		1	ı I		
						BD		CATEGORY B APPOR				1	1	X	X	1	I I		
						BR		CATEGORY B APPOR			l i			X	'	1	 		
						DK		CATEGORI D AFFOR	1 KEI MDUKSAD	LE FROGRAM	l i		1	1	A	1	 -		
								IOTE. NOT ADDITIONE	TO TRICT FIRE D	EMEEL T	I	1	I	1	1	1	 		
								NOTE: NOT APPLICABLE			l			1	1	1	 		
								PAYMENTS, 960 OR 999				-	1	1	1	1			
							ŀ	RANGE MAY HAVE ADMINI	STRATIVE EXPENS	E.	I	ı	I	1		1	l		
03	37							OBLIGATION PLAN					-	1		1			11/01/88
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								T	- L C	C- P	G- N	A -	B D)- R []	F- U			
	GL			GL				A	TH A	TH	TRN	AP	R P	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	S	RC T	MG	TYP	CA	T F	IN	CAT	FD- GRP	OBJECT CLASS	ON
A	4611						ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION	I	ı	ı		ı	I	ı	ı	000- 599	MAJOR OC'S 10-44, 90	
		AD					CATEGORY A APPORT DIRECT PROGRAM		- 1			X	[]	X		900-999		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM		- 1			X	[]	X				
		BD					CATEGORY B APPORT DIRECT PROGRAM		- 1			X	[]	X				
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM		- 1			X	[]	X				
									- [
				4612			ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION											
					AD		CATEGORY A APPORT DIRECT PROGRAM					X	[]	X				
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM					X	[]	X				
					BD		CATEGORY B APPORT DIRECT PROGRAM					X	[]	X				
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		- [X	[]	X				
							NOTE: FOR OPDIVS THAT USE THE ALLOWANCE TO RECORD											
							AN OBLIGATION PLAN BY OBJECT CLASS FOR COMPARISON											
							TO ACTUAL OBLIGATIONS THAT ARE LATER INCURRED.		- 1									
040							COMMITMENTS - TEST FOR AVAILABILITY OF FUNDS - *											11/01/88
							(COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS IN											
							4611 AND 4612. TRANSACTIONS WILL BE REJECTED IN											
							ALL CASES WHERE SUFFICIENT UNOBLIGATED BALANCES											
							ARE NOT AVAILABLE TO COVER THE COMMITMENT. ALL											
							SUCH REJECTS MUST BE PRINTED ON AN EXCEPTION											
							LISTING.) *											
A	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION									000-599	MAJOR OC'S 10-40, 90'S	
		AD					CATEGORY A APPORT DIRECT PROGRAM					X	[]	X		900-999		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM					X	[]	X				
		BD					CATEGORY B APPORT DIRECT PROGRAM					X	[]	X				
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM		- 1			X]	X				
				4700			COLAST TRACTIVEC		- !									
				4700			COMMITMENTS CATTLEGORY A APPOPUL PLANT PROGRAM	1	- [1				
					AD		CATEGORY A APPORT DIRECT PROGRAM		-				(
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		- !				.					
					BD		CATEGORY B APPORT DIRECT PROGRAM		- !				(
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		- [X	[]	X				
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							T	- L C	C- P G	- N A	A- B	D- R	F- U			
	GL			GL			A'	TH A	TH T	RN A	APR	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	S	RC T	MG T	YP C	CAT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
041						COMMUTATEMENTS NO TEST EOD AVAILABILITY OF FINIDS	1	1			i			ı		11/01/88
041						COMMITMENTS - NO TEST FOR AVAILABILITY OF FUNDS -		-								11/01/88
						* (COMPUTER WILL ACCEPT EVEN THOUGH SUFFICIENT	!	- 1								
						FUNDS TO COVER ARE NOT AVAILABLE IN 4611 & 4612 -	!	!								
						TO BE USED PENDING ISSUANCE OF ALLOTMENTS AND	!	!		!		. !				
						ALLOWANCES.) *						. !				
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A	9999				F	PROGRAMMING ENTRY		!								
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				9999	F	PROGRAMMING ENTRY		- 1					I			
								- 1					I			
						NOTE: THE EFFECT ON THE ACCOUNTS WILL BE THE SAME							I			
					Α	AS TC 040, AS APPROPRIATE.			-							
050						OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS							I			02/27/97
						FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE							I			
						COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - *							I			
						(COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS.										
						VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES,					-		- 1			
						BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION					-		- 1			
						ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE					- 1					
						TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING							- 1			
						FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN										
						AVAI LABLE BALANCES.) *					-					
					*	* IF PREVIOUSLY COMMITTED *							- 1			
													- 1			
A	4700				(COMMI TMENTS							- 1	000- 599	MAJOR OC' S 10-40, 90	
		AD				CATEGORY A APPORT DIRECT PROGRAM					X	X		900-999	(EXCEPT 97)	
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1		- 1		X	X	ı			
		BD				CATEGORY B APPORT DIRECT PROGRAM					X	X	1			
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1		- 1		X	X	ı			
									-		İ	ĺ	ĺ			
				4612	A	ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	İ	İ	İ	İ	İ	į	i			
				AD		CATEGORY A APPORT DIRECT PROGRAM	-	-	-	-	X	X	ĺ			
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	i	İ	İ	İ	X	X	i			
				BD		CATEGORY B APPORT DIRECT PROGRAM	i	i	İ	i	x	X	i			
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i			X	i			
											'			•		

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL | ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# DR OBJECT CLASS ON - ALSO -* CURRENT YEAR OBLIGATIONS/ACCRUED EXPENDITURES * (FOR PRIOR YEAR - SEE L, M OR N) B 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A MAJOR OC'S 11-13, 21-23, CATEGORY A APPORT. - DIRECT PROGRAM AD | X | X | 42-44 (EXCLUSIVE OF AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X 42. 12) BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X 4901 EXPENDED AUTHORITY - UNPAID CATEGORY A APPORT. - DIRECT PROGRAM AD CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -* FOR REIMBURSABLE TRANSACTIONS * (GR/NR TRANSACTIONS) C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS B 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED - ALSO -D 6101 OPERATI NG/PROGRAM EXPENSES SAME AS A SAME AS B (EXCLUSIVE OF GD GOVERNMENT - DIRECT PROGRAM 13. 14) | X | GR GOVERNMENT - REIMBURSABLE PROGRAM | X | | X | ND NON-GOVERNMENT - DIRECT PROGRAM | X NR NON-GOVERNMENT - REIMBURSABLE PROGRAM | X | | X PRIOR-YEAR FUNDED FECA EXPENSE 7402 13.14 F FUNDED

	CI.			CI				T- L C-								UDDATED
TC#	GL DR	CIID	COST	GL	SUB	COCT	DECCRIPTION	ATH AT						•	OBJECT CLASS	UPDATED ON
10#	DK	SUB	COST	CK	SUB	COST	DESCRI PTI ON	SRC II	IVILT	IIP	CAI	FI	N CA	T FD-GRP	OBJECT CLASS	ON
		GD					GOVERNMENT - DIRECT PROGRAM	1 1	1	X	l	X	1	1		
								1 1								
				211	0		ACCOUNTS PAYABLE	1 1							13. 14	
					G		GOVERNMENT	1 1		X				1		
								1 1						1		
				214	10		ACCRUED INTEREST PAYABLE							1	43. 11-43. 19	
					G		GOVERNMENT	1 1		X	l					
					N		NON- GOVERNMENT			X				1		
								1 1			l					
				219	90		OTHER ACCRUED LIABILITIES	1 1			l				MAJOR OC'S 21-23, 42	
					G		GOVERNMENT	1 1		X	l				(EXCLUSIVE OF 42.12),	
					N		NON- GOVERNMENT	1 1		X	l				43. 20' S, 44	
														1		
				221	1		ACCRUED FUNDED PAYROLL	1 1	-		l				MAJOR OC'S 11, 12, 13	
														1		
							- OR -							1		
								1 1	-		l					
							* CURRENT YEAR OBLIGATIONS/UNDELIVERED ORDERS *	1 1			l					
							(FOR PRIOR YEAR, SEE O, P, OR Q)							1		
								1 1			l					
E	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	1 1			l			SAME AS A	MAJOR OC'S 24-26, 31-33,	
		AD					CATEGORY A APPORT DIRECT PROGRAM	1 1	-		X	X			41, 90	
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	1 1			X	X				
		BD					CATEGORY B APPORT DIRECT PROGRAM	1 1	-		X	X				
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1 1	-		X	X				
														1		
				480)1		UNDELIVERED ORDERS - UNPAID							1		
					AD		CATEGORY A APPORT DIRECT PROGRAM				X	X		1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1 1	- 1		X	X				
					BD		CATEGORY B APPORT DIRECT PROGRAM	1 1			X	X				
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	1 1			X	X				
								1 1	- 1		l					
							- AND -	1 1	Ī							
							* FOR REIMBURSABLE TRANSACTIONS *									
							(GR/NR TRANSACTIONS)									

March 21, 1997 HHS TRANSACTION CODES PAGE 25 | T- L | C- P | G- N | A- B | D- R | F- U | UPDATED GLGL|ATH|ATH|TRN|APR|PRG|CST| DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON TC# UNFILLED CUSTOMER ORDERS - OBLIGATED F 4240 SAME AS A SAME AS E 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED - AND - st IF TRANSFERS FROM OTHER FEDERAL AGENCIES st (ADVANCES REDUCED UPON ACCRUAL OF EXPENDITURES) G 2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE 400-499 TRANSFER 960-999 G GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED MAJOR OC'S 11-13, 21-23, G GOVERNMENT 42-44 - OR -* IF CONSOLIDATED WORKING FUND * (ADVANCES REDUCED UPON ACCRUAL OF EXPENDITURES) H 2313 ADVANCES - ALL OTHER 500-599 G GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED SAME AS G - OR -* FOR OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED *

	(BASED UPON ACCRUAL OF EXPENDITURES IN B)							
		- 1						
	ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	- 1				000-399		
		- 1				900-959		
		- 1			- [
5200	REVENUE FROM SERVICES PROVIDED	- 1					SAME AS G	ì
		1	-	-				
	- AND -	1	-	-				

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| T- L | C- P | G- N | A- B | D- R | F- U | GL GL |ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# DR OBJECT CLASS ON * REVERSE PRIOR RECORDED UNFUNDED LIABILITY * J 2225 ACCRUED UNFUNDED FECA LIABILITY SAME AS A 13.14 GOVERNMENT G 7401 PRIOR-YEAR UNFUNDED FECA EXPENSE GD GOVERNMENT - DIRECT PROGRAM U UNFUNDED - AND -* FOR AMOUNT OF DIRECT EXPENSE IN D * K 3100 APPROPRIATED CAPITAL 030-599 SAME AS D 910-999 5700 APPROPRIATED CAPITAL USED - (CONTINUED FROM B) OR -* PRIOR-YEAR OBLIGATIONS/ACCRUED EXPENDITURES -UPWARD ADJUSTMENT - UNEXPIRED/EXPIRED * L 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS B AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X | BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM $X \mid X$ BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X - OR -

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	GL			GL				ATH /	ATH TRI	N APR	PRG	CST	l		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SRC 7	FMG TYI	P CAT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
							* PRIOR-YEAR OBLIGATIONS/ACCRUED EXPENDITURES -	1 1	I				l		
							DOWNWARD ADJ - UNEXPIRED * (ALSO DO R ENTRY)				 	 	 		
M	4971						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED	ii		i	İ		000- 199	SAME AS B	
							AUTHORITY - UNPAID						400-459		
		AD					CATEGORY A APPORT DIRECT PROGRAM			X	X		500-559		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM			X	X		900-939		
		BD					CATEGORY B APPORT DIRECT PROGRAM			X	X		960-979		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1 [I	X	X				
				431	n		ANTI CIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS		l	1	 	 	 		
				451	AD		CATEGORY A APPORT DIRECT PROGRAM		l I	 Y	 X	 	l I		
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					BD				I	X			 		
							CATEGORY B APPORT DIRECT PROGRAM			X	X		 -		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		l	X	X		l I		
							- OR -					 	 		
													l		
							* PRI OR- YEAR OBLIGATIONS/ACCRUED EXPENDITURES -								
							DOWNWARD ADJUSTMENT - EXPIRED *								
N	4971						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED		l	1	l I	 	 	SAME AS B	
							AUTHORITY - UNPAID	ii	i	i	i				
								ii	i	i	İ				
				461	2		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	ii	i	i	İ	I I	I		
					AD		CATEGORY A APPORT DIRECT PROGRAM	ii	i	X	X	i i	I		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	ii	i	X	X	I I	I		
					BD		CATEGORY B APPORT DIRECT PROGRAM	ii	i	X	X	I I	I		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	ii	i	' X	' X				
								ii	i	i	i		' 		
							- (CONTINUED FROM E) OR -	ii	i	i	i I				
													l		
							* PRI OR- YEAR OBLIGATIONS/UNDELIVERED ORDERS -								
							UPWARD ADJUSTMENT - UNEXPIRED/EXPIRED *	1 1		ļ					
n	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		l	1	 	 	 SAMEASA	SAME AS E	
U	7012	AD					CATEGORY A APPORT DIRECT PROGRAM		l I	 Y	X	 	SAUME AS A 	MANUEL PROFILE	
		ΛIJ					CALLGONI A ALIUNI DIRECT INCUMAN	1 1	ı	A	A		ı		

Marc	11 21,	1997					nns transac	IION CODE									PAGE 20
								T	'- L	C- P	G- N	I A- E	B D-	R F- U	1		
	GL			GL				A	ТН	ATH	TRN	APR	PR	G CST	`		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	S	RC	· TMG	TYP	CAT	 FI	N CAT	FD- GRP	OBJECT CLASS	ON
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM					X	X	1			
		BD					CATEGORY B APPORT DIRECT PROGRAM					X	X		1		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1		I	I	X	X	1	1		
								İ			İ	İ	İ	Ì	Ì		
				488	31		UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED					1			1		
							ORDERS - UNPAID	1						1	1		
					AD		CATEGORY A APPORT DIRECT PROGRAM	1				X	X	1	1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM					X	X		1		
					BD		CATEGORY B APPORT DIRECT PROGRAM					X	X				
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM					X	X		1		
															1		
							- OR -								1		
														1	1		
							* PRIOR-YEAR OBLIG/UNDELIVERED ORDERS - DOWNWARD										
							ADJUSTMENT - UNEXPIRED * (ALSO DO R ENTRY)										
P	4871						DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED								000-199	SAME AS E	
							ORDERS - UNPAID								400-459		
		AD					CATEGORY A APPORT DIRECT PROGRAM					X	X		500-559		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM					X	X		900-939		
		BD					CATEGORY B APPORT DIRECT PROGRAM					X	X		960-979		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM					X	X				
															1		
				431	10		ANTI CIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS								1		
					AD		CATEGORY A APPORT DIRECT PROGRAM					X	X		1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM					X	X		1		
					BD		CATEGORY B APPORT DIRECT PROGRAM					X	X		1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM					X	X		1		
															1		
							- OR -										
							* PRI OR- YEAR OBLIGATIONS/UNDELIVERED ORDERS -							1			
							DOWNWARD ADJUSTMENT - EXPIRED *							1			
														1			
Q	4871						DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED							1	100-399	SAME AS E	
							ORDERS - UNPAID								430-499		
		AD					CATEGORY A APPORT DIRECT PROGRAM					X	X	1	530-599		

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									T -	L C-	P G-	N A-	B D)- R F	7- U			
	GL			GL					A'	ΓH A7	TH TR	RN AI	PR P	RG C	CST			UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON		S	RC TI	MG TY	P C	AT F	INC	CAT	FD- GRP	OBJECT CLASS	ON
		AR					CATEGORY A APPORT REI MBURSABLE PROG	RAM						X		940-959		
		BD					CATEGORY B APPORT DIRECT PROGRAM						K			980-999		
		BR					CATEGORY B APPORT REIMBURSABLE PROG	RAM				2	K	X				
					_		ALLOWING AND DESCRIPTION OF THE PARTY OF THE					!			. !			
				461			ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGAT	1 ON						.	. !			
					AD		CATEGORY A APPORT DIRECT PROGRAM	211						X	. !			
					AR		CATEGORY A APPORT REIMBURSABLE PROG	RAM					K	:	. !			
					BD		CATEGORY B APPORT DIRECT PROGRAM						K	:				
					BR		CATEGORY B APPORT REIMBURSABLE PROG	RAM				2	K	X				
														- 1				
							- (CONTINUED FROM M OR P) AND -					-		- !				
												!		. !				
							* ALLOWANCE INCREASE DUE TO DOWNWARD					!		. !				
							OBLIGATION ADJUSTMENT *					-						
D	4590						APPORTI ONMENTS - UNAVAI LABLE					1				000- 199	SAME AS B	
K	4550	AD					CATEGORY A APPORT DIRECT PROGRAM		1	1		1 7	 	v i		400-459	SAME AS D	
		AR					CATEGORY A APPORT REIMBURSABLE PROG	рлм	1	1	1		* 		- 1	500-559		
		BD					CATEGORY B APPORT DIRECT PROGRAM	IKAN	1		1		ъ К			900- 939		
		BR					CATEGORY B APPORT REIMBURSABLE PROG	рлм	1	1	1		* 		- 1	960- 979		
		DK					CATEGORY D ATTORY RETUDORSABLE TROU	ICAM	1	1	1	4	1	A	- 1	300-373		
				461	9		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGAT	TON	1	1			1					
				101	~ AD		CATEGORY A APPORT DIRECT PROGRAM	1011	1	i			K	x				
					AR		CATEGORY A APPORT REI MBURSABLE PROG	RAM		i	' 		* K					
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					BR		CATEGORY B APPORT REI MBURSABLE PROG	RAM		i	i		- I					
					211			24. 24.2		i	i	-	- I	I	'n			
							NOTE: IF NOT PREVIOUSLY COMMITTED, LEAVE "	OTHER	i	i	i	i	i	i	i			
							DOCUMENT" FIELDS BLANK. IF THE ENTIRE AMOU			i	i	i	i	i	'n			
							THE COMMITMENT IS TO BE DECOMMITTED REGARDL		i	i	i	i	i	i	'n			
							THE AMOUNT OBLIGATED UNDER THIS TRANSACTION		i	i	i	i	i	i	i			
							THE COMMITMENT DOCUMENT REFERENCE CODE AND	,	i	i	i	i	i	i	i			
							DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIE	LDS.	i	i	i	i	i	i	i			
							IF A PARTIAL DECOMMITMENT IS NECESSARY IN A		i	i	i	i	i	i	i			
							AMOUNT DIFFERENT THAN THE AMOUNT OBLIGATED		i	i	i	i	i	i	i			
							THIS TRANSACTION, LEAVE THE "OTHER DOCUMENT		i	i	i	İ	İ	i	i			
							FIELDS BLANK AND ALSO ENTER A NEGATIVE TRAN		i	i	i	i	i	i	i			
								== ***	'	1	'		'	- 1	'			

Marci	11 21,	1997					HHS TRANSACTION	CODES									PAGE 30
								T-	L C-	P G-	N A	A- B	D- R	F- U	J		
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TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SR	C TM	G TY	P C	CAT	FIN	CAT	Γ FD- GRP	OBJECT CLASS	ON
							UNDER TC 040 FOR THE AMOUNT TO BE DECOMMETTED.										
							HOWEVER, IF A PARTIAL DECOMMITMENT IS NECESSARY IN										
							THE SAME AMOUNT AS THE AMOUNT TO BE OBLIGATED USE										
							TC 053.										
							TC 050 (REVERSE) CANNOT AUTOMATICALLY REESTABLISH										
							ANY COMMITMENT BECAUSE THE AMOUNT OF THE								1		
							COMMITMENT IS NO LONGER AVAILABLE. A TC 040 MUST										
							BE REESTABLISHED, IF APPROPRIATE. (AN ERROR, BACK								1		
							OUT 050 WITH IMMEDIATE REENTRY OF CORRECT 050,										
							NORMALLY WILL NOT REQUIRE REESTABLISHMENT OF A										
							COMMITMENT.)										
							IF THE BALANCE OF ACCOUNT 4310 BECOMES A CREDIT,										
							YOU MUST RE-ESTIMATE ANTICIPATED RECOVERIES OF										
							PRIOR-YEAR OBLIGATIONS AND SEEK AN APPORTIONMENT										
							FROM OMB ON AN SF-132.					١		1	1		
051							OBLIGATIONS - NO TEST FOR AVAILABILITY OF FUNDS					١		1	1		11/01/88
							*(COMPUTER WILL ACCEPT EVEN THOUGH SUFFICIENT	İ	İ	İ	Ì	ĺ		İ	l		
							FUNDS TO COVER ARE NOT AVAILABLE IN 4611 AND 4612	İ	İ	İ	Ì	ĺ		İ	l		
							- TO BE USED PENDING ISSUANCE OF ALLOTMENTS AND	İ	İ	İ	Ì	ĺ		İ	I		
							ALLOWANCES.)*	İ	İ	İ	Ĺ	ĺ		İ	Ī		
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A	9999						PROGRAMMING ENTRY	İ	İ	İ	Ì	ĺ		İ	I		
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				999	99		PROGRAMMING ENTRY	i	i	i	i	i		i.	i		
								i	i	i	i	i		i I	İ		
							NOTE: THE EFFECT ON THE ACCOUNTS WILL BE THE SAME	i	i	i	i	i		i	İ		
							AS TC 050, AS APPROPRIATE.	i	i	i	i	i		i	İ		
								'	'	'		'			'		
052							ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION)	ı	ı	ı	ī	ı		ı	1		02/05/97
							UNPAID PERSONAL SERVICES COSTS AND RELATED	i	i	i	i	i		i	İ		
							BENEFITS	i	i	i	i	i		i	i		
								i	i	i	i	ı'		i	i		
Α	6101						OPERATI NG/PROGRAM EXPENSES	i	i	i	i	ı'		i	000- 599	11. 11- 11. 14, 11. 1K- 11. 1M,	
11	0101	ND					NON-GOVERNMENT - DIRECT PROGRAM		İ	X	i	, 	X	İ	900-999	11. 1S, 11. 31-11. 37,	
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		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM				X		X			11. 3A-11. 3C, 11. 3S,	
										-					11. 51-11. 52, 11. 57-11. 5L,	
										- 1					11. 5W- 11. 5Z, 11. 81- 11. 82,	
										- 1					11. 85, 11. 8A,	
										- 1					12. 11-12. 1Z, 1300' S	
															(EXCEPT 13. 12)	
										- 1						
				2211		ACCRUED FUNDED PAYROLL				- 1						
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						- AND -	1		- 1	- 1		I	I			
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В	6904					ANNUAL AND COMPENSATORY LEAVE - UNFUNDED	i	i	i	i			İ	SAME AS A	51. 11, 51. 12	
		ND				NON-GOVERNMENT - DIRECT PROGRAM	i	i	i	х і		X	İ	I		
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM	i	i	i	х [']		' X	i	I		
							i	i	i	i		' 	i	I		
				2221		ACCRUED UNFUNDED ANNUAL LEAVE	i	i	i	i		' 	i I	! 		
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C	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		i		 		l I	l I	I I <b>Sam</b> easa	SAME AS A	
C	4012	AD				CATEGORY A APPORT DIRECT PROGRAM					v	   X	l I	SAME AS A	DAME AS A	
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	l I	1	- 1				1	 		
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		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM		1	-		А	X				
				4004		EMPENDED AMENODISM. INDATA	l	- !								
				4901		EXPENDED AUTHORITY - UNPAID				!	•			1		
				AD		CATEGORY A APPORT DIRECT PROGRAM				!	X					
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		-				X				
				BD		CATEGORY B APPORT DIRECT PROGRAM				- 1		X	l			
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM				- 1	X	X	l			
										-						
						- OR -				- 1				l		
							- 1							l		
						* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *								l		
														l		
D	2312					ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE								400-499	SAME AS A	
						TRANSFER								960-999		

Marci	11 &1, 1	1997				nns transac	IION CODE	•								PAGE 32
							T-	L C-	P   G-	N   A	- B   I	D- R	F-U			
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TC#	DR	CIID	COST	CR SI	JB COS	T DESCRIPTION			•					FD- GRP	OBJECT CLASS	ON
ТС#	DK	ЗОВ	CUSI	CR S	ъ соз	DESCRIPTION	51	ic   III	MG   II	IF   C	M1   1	· I N	CAI	FD-GRF	OBJECT CLASS	ON
		G				GOVERNMENT			}	K						
				5200		REVENUE FROM SERVICES PROVIDED		1	1	1	- 1	-		I		
				G		GOVERNMENT	i	i		ζ	i	ï		I		
				u		do y Literialisti	l I		2	<b>.</b>				I I		
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						- OR -				- 1						
						* IF CONSOLIDATED WORKING FUND *										
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F	2313					ADVANCES - ALL OTHER	! 	i	i	i.	i	ľ		500- 599	SAME AS A	
E	2313							- !						1 300-333	SAME AS A	
		G				GOVERNMENT		- 1	2	<u> </u>						
				5200		REVENUE FROM SERVI CES PROVI DED										
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						- AND -	i	i	i	i.	i	ï		I		
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						* FOR AMOUNT OF DIRECT EXPENSE IN A *										
F	3100					APPROPRI ATED CAPITAL		- 1	1	- 1				SAME AS A	SAME AS A	
								1	1	1	- 1	-		I		
				5700		APPROPRIATED CAPITAL USED	' 	i	i	i	i			ı I		
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053						OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL										09/17/96
						DECOMMETMENT IN THE SAME AMOUNT AS THE OBLIGATION	ION					- 1				
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						*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS	TO	i	i	i	i	i		I		
						BE DECOMMETTED FOR THE SAME AMOUNT AS OBLIGATED				- 1				! !		
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						UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT		ı	I					I		
						REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHI	ER							l		
						DOCUMENT" FIELD.										
							I	- [	- 1		- 1	-		I		
						* CURRENT YEAR OBLIGATIONS/ACCRUED EXPENDITURES *	i	İ	İ	i	i	i		I		
							l I	i	<u>'</u>	i				ı I		
	4700					COMMITMENTS	l i	1	1	- 1				1 000 500	MATOR OCIC 11 10 01 00	
A	4700					COMMITMENTS		- [	-					000-599	MAJOR OC'S 11-13, 21-23,	
		AD				CATEGORY A APPORT DIRECT PROGRAM			I		X	X		900-999	42-44 (EXCLUSIVE OF	

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL |ATH|ATH|TRN|APR|PRG|CST| UPDATED DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP ON TC# OBJECT CLASS AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM 42. 12) | | X | X | BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X | EXPENDED AUTHORITY - UNPAID 4901 AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -* FOR REIMBURSABLE TRANSACTIONS * (GR/NR TRANSACTIONS) B 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - ALSO -C 6101 OPERATI NG/PROGRAM EXPENSES SAME AS A SAME AS A GD GOVERNMENT - DIRECT PROGRAM | X | | X | GR GOVERNMENT - REIMBURSABLE PROGRAM | X | X | ND NON-GOVERNMENT - DIRECT PROGRAM | X | | X | NR NON-GOVERNMENT - REIMBURSABLE PROGRAM | X | 2140 ACCRUED INTEREST PAYABLE 43. 11-43. 1Z G GOVERNMENT N NON-GOVERNMENT 2190 OTHER ACCRUED LIABILITIES MAJOR OC'S 21-23, 42 G GOVERNMENT (EXCLUSIVE OF 42.12), 44 N NON-GOVERNMENT 2211 ACCRUED FUNDED PAYROLL MAJOR OC'S 11-13

| T- L | C- P | G- N | A- B | D- R | F- U | UPDATED GLGL|ATH|ATH|TRN|APR|PRG|CST| DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON TC# - OR -* CURRENT YEAR OBLIGATIONS/UNDELIVERED ORDERS * COMMI TMENTS D 4700 SAME AS A MAJOR OC'S 24-26, 31-33, 41, 90 4801 UNDELIVERED ORDERS - UNPAID AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -* FOR REIMBURSABLE TRANSACTIONS * (GR/NR TRANSACTIONS) E 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED SAME AS D SAME AS D 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED - AND -* IF TRANSFERS FROM OTHER FEDERAL AGENCIES * F 2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE 400-499 TRANSFER 960-999 G GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED MAJOR OC'S 11-13, 21-23, G GOVERNMENT 42-44 - OR -* IF CONSOLIDATED WORKING FUND *

| T- L | C- P | G- N | A- B | D- R | F- U |

							T- L   C- P   G- N   A- B   D- R   F- U									
	GL			GL			A7	TA   HT	H TR	RN   A	PR	PRG   C	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	$ \operatorname{SRC} \operatorname{TMG} \operatorname{TYP} \operatorname{CAT} \operatorname{FIN} \operatorname{CAT}$						CAT	FD- GRP	OBJECT CLASS	ON
	0010					ADVANCEC AND OTHER								<b>500 500</b>	CANEL ACIE	
G	2313					ADVANCES - ALL OTHER								500- 599	SAME AS F	
		G				GOVERNMENT			X	(	- 1					
				5200		REVENUE FROM SERVICES PROVIDED										
						- OR -										
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						*FOR ALL OTHR REIMBURSABLE TRANSACTIONS TO BE BILLED*	1	1	1		- 1	- 1				
						(BASED UPON ACCRUAL OF EXPENDITURES IN "A" ENTRY)	i	Ĺ	i	Ì	i	i	Ĺ			
							i	i	i	i	i	i	Ĺ			
Н	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	i	i	i	i	i	i	i	000-399	SAME AS F	
							i	i	i	i	i	i	i	900-959		
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				5200		REVENUE FROM SERVICES PROVIDED		1	' 							
				3200		REVERGE PROMISERVICES INCVIDED	1	1	1	1	1					
						- AND -				- 1	- 1					
						- AND -	- 1	1	-	-						
						* FOR ANOTHER OF REPORT PURPOSE IN C *	!	!		-			!			
						* FOR AMOUNT OF DIRECT EXPENSE IN C *	!	!		- !			!			
I	3100					APPROPRI ATED CAPITAL					- 1			030- 599	SAME AS A	
														910-999		
				5700		APPROPRIATED CAPITAL USED										
055						CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED										09/20/96
						ORDERS IN EXPIRED ACCOUNTS										
A	4820					UNDELIVERED ORDERS - CANCELLED					- 1			100-399	24-26, 31-33, 41	
		AD				CATEGORY A APPORT DIRECT PROGRAM				-	X	X		940-949		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	1	1	1		X	X		980-999		
		BD				CATEGORY B APPORT DIRECT PROGRAM	İ	1	1	i	X	X	İ			
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i		x		i			
							i	i	i	i	i	i	i			
				4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	i	i	i	i	i	i	i			
				AD		CATEGORY A APPORT DIRECT PROGRAM	İ	i	i	i	X	X	' 			
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		İ			X					
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UPDATED

ON

HHS TRANSACTION CODES March 21, 1997 | T- L | C- P | G- N | A- B | D- R | F- U | GLGL | ATH | ATH | TRN | APR | PRG | CST | SUB COST CR SUB COST | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# DR DESCRI PTI ON OBJECT CLASS BD CATEGORY B APPORT. - DIRECT PROGRAM | | X | X | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X | - AND -* FOR REIMBURSABLE TRANSACTIONS * (GR/NR TRANSACTIONS) B 4210 ANTI CI PATED REI MBURSEMENTS AND OTHER INCOME SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - OR -* CANCELLATION OF EXPENDED APPROPRIATIONS/ ACCRUED EXPENDITURES IN EXPIRED ACCOUNTS * C 4920 EXPENDED AUTHORITY - CANCELLED SAME AS A 11-13, 21-23, 42-44 AD CATEGORY A APPORT. - DIRECT PROGRAM (EXCEPT FOR 42.12) | X | X | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X | BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X CATEGORY B APPORT. - DIRECT PROGRAM BD | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X - AND -D 2140 ACCRUED INTEREST PAYABLE SAME AS A 43.11, 43.19 G GOVERNMENT

X |

| X | | |

SAME AS A 21-23, 42 (EXCEPT FOR

42. 12), 43. 20'S, 44

NON-GOVERNMENT

OTHER ACCRUED LIABILITIES

GOVERNMENT

N

2190

								T-	L   C- I	P   G- 1	N   A- E	3   D- R	?   F- U	I		
	GL			GL				AT	H   ATI	I   TRI	I   APF	PRG	CST	l		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SR	C   TM	G   TYI	PCAT	FIN	I   CAT	FD-GRP	OBJECT CLASS	ON
		N					NON- GOVERNMENT		-	X	I		l			
									-		1		1			
	2211						ACCRUED FUNDED PAYROLL		-		I		l	SAME AS A	11-13	
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				101	1		AUTHORI TY		-		I		l			
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							NOTE: THE FUNDS WITHDRAWAL TO TREASURY APPLIES				1		1			
							ONLY TO THE C/D ENTRIES. THE WITHDRAWAL FOR THE		-		I		l			
							A/B UNDELIVERED ORDERS PORTION WILL BE ENTERED		-		1		1			
							WITH TC 489 TO INCLUDE THE WITHDRAWAL FOR		-		1		1			
							CANCELLED UNOBLIGATED FUNDS.		1					l		
0.50																00/00/00
056							OBLIGATIONAL ADJUSTMENTS RELATED TO CANCELLED		1		!		1			09/20/96
							ACCOUNTS (FUNDED FROM CURRENT FISCAL YEAR		!		!		!			
							UNEXPIRED ACCOUNTS)		!		!		!			
	4010						ALLOWANCES AVAILABLE FOR COMMUTANTIVE (ORLICATION		-		1		1	100.000	ALL MATOR OCLG	
A	4612	A.D.					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		-				1	100-399	ALL MAJOR OC'S	
		AD					CATEGORY A APPORT DIRECT PROGRAM		-		X	'		940-959		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM		-			X		980-999		
		BD					CATEGORY B APPORT DIRECT PROGRAM		-			X	1	1		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM		1		X	X	1	1		
				483	Λ		UNDELIVERED ORDERS - OBLIGATIONAL ADJUSTMENTS		1		1		1	1		
				403	AD		CATEGORY A APPORT DIRECT PROGRAM	l	1	1	   v	   X	1	1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		1	1		A	1	1		
					BD		CATEGORY B APPORT DIRECT PROGRAM	l	1	1			1	1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	l	1	1	X		1	1		
					DK		CATEGORI D'AFFORT REIMBURSABLE FROGRAM	l I	1	1	X	X	1	 		
							NOTE: THESE ADJUSTMENTS ARE RECORDED IN A	l I	1	1	1	1	1	l I		
							SEPARATE GL OBLIGATIONAL ACCOUNT TO MAINTAIN A		1	1	1	1	1	l I		
							REPORTABLE BALANCE. THE ADJUSTMENTS REDUCE (FOR		1	1	1	1	1	l I		
							FUND CONTROL PURPOSES) THE AVAILABLE BALANCE OF	l I	1	l I	1	I	1	! 		
							FUNDS UNEXPENDED IN THE CANCELLED APPROPRIATION.		İ	 	1	l I	1	! 		
							THIS TRANSACTION MUST LINK (OR EQUAL) THE		İ	1	i	1	i	' 		
							TRANSACTION IN THE CURRENT FISCAL YEAR WHICH		i	ĺ	i	i	i	i I		
							RECORDS THE ACTUAL OBLIGATIONAL EXPENDITURE.		i	1	İ		ĺ	! 		
								1	1	1	1	1	1	1		

| T-L|C-P|G-N|A-B|D-R|F-U|

| GL | GL | | ATH|ATH|TRN|APR|PRG|CST| | UPDATED

| TC# | DP | SUB | COST | CP | SUB | COST | DESCRIPTION | SPC|TMC|TVD|CAT|ED|CAT | ED|CPD | OR IECT | CLASS | ON

TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SI	RC   T	MG T	YP   C	CAT	FIN	CAT	FD-	GRP	OBJECT CLAS	SS	ON
057						CANCELLATION OF ACCOUNTS RECEIVABLE REFUNDS AND	ı	ı	ı	ı	ı			I				09/19/96
						REIMBURSEMENTS IN EXPIRED ACCOUNTS		-		- [								
	A 461	2				ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION								10	0- 399	11-13, 21-26,	31-32,	
		AD				CATEGORY A APPORT DIRECT PROGRAM					X	X		94	0- 959	41-42		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM		- [		- [	X	X		98	0- 999			
		BD				CATEGORY B APPORT DIRECT PROGRAM		- [		- [	X	X						
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM					X	X						
				4920		EXPENDED AUTHORITY - CANCELLED				i								
				AD		CATEGORY A APPORT DIRECT PROGRAM					X	X						
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM					X	X						
				BD		CATEGORY B APPORT DIRECT PROGRAM		- [			<b>X</b>	X						
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM					<b>X</b>	X						
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				1312		REFUNDS RECEIVABLE	- 1	- 1	-	-	-							
				G		GOVERNMENT	- 1	- 1	2	X	-							
				N		NON- GOVERNMENT	- 1	- 1	2	X	-							
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	C 101	1				AUTHORI TY	İ	Ĺ	İ	Ė	i			SA	ME AS A	61. 61, 61. 62,	61. 69,	
							i	i	i	i	i			İ		61. 73, 61. 1H,	61. 1J	
							i	i	i	i	i			İ				
				1311		ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED	i	i	i	i	i			İ				
				G		GOVERNMENT	i	i		X	i			i				
				N		NON- GOVERNMENT	i	i		x i	i			i				
							i	i	i	i	i			İ				
						NOTE: THIS TC MUST BE FOLLOWED BY TC 133 TO	i	i	i	i	i			i				
						REESTABLISH THE RECEIVABLE UNDER THE MISCELLANEOUS	i	i	i	i	i			i				
						RECEI PTS CLASSI FI CATI ON.		i	' 	i	i			i				
							'		1	'	'							

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL | ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB COST TC# DR DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON 058 CANCELLATION OF AUDIT DISALLOWANCE RECEIVABLE 09/19/96 (REFUND) IN EXPIRED ACCOUNTS A 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION 100-399 25, 41 AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X 940-959 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM  $X \mid X \mid$ 980-999 BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X | 4920 EXPENDED AUTHORITY - CANCELLED CATEGORY A APPORT. - DIRECT PROGRAM AD CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR | X | X BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X - AND -B 3100 APPROPRIATED CAPITAL SAME AS A SAME AS A 1315 AUDIT DISALLOWANCES RECEIVABLE N NON-GOVERNMENT NOTE: THIS TC MUST BE FOLLOWED BY TC 133 TO REESTABLISH THE RECEIVABLE UNDER THE MISCELLANEOUS RECEIPTS CLASSIFICATION. CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM 09/26/96 059 FUNDS - GRANTS, CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT PERIOD OR AWARD. * FOR CURRENT YEAR * A 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION 000-599 MAJOR OC'S 25, 33, 41

| X | X |

900-999

CATEGORY A APPORT. - DIRECT PROGRAM

AD

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL | ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB COST TC# DR DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | | X | X | BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X | 4801 UNDELIVERED ORDERS - UNPAID AD CATEGORY A APPORT. - DIRECT PROGRAM  $X \mid X$ AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -* FOR PRIOR-YEAR UPWARD ADJUSTMENT-EXPIRED/UNEXPIRED * B 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS A CATEGORY A APPORT. - DIRECT PROGRAM AD | X | X | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X | CATEGORY B APPORT. - DIRECT PROGRAM BD | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X 4881 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - UNPAID AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM  $X \mid X$ BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - OR -* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED * C 4871 DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED 000-199 SAME AS A ORDERS - UNPAID 400-459 AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X | 500=559 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X 900-939 BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X | 960-979

CATEGORY B APPORT. - REIMBURSABLE PROGRAM

BR

	GL			GL					L C-P C						UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SRC	C   TMG   T	TYP   CA	T   F	IN   CA	T   FD-GRP	OBJECT CLASS	ON
				404			ANTEL CLEATED DESCRIPTING OF DRIVEN AREAD ORLIGHTED AND					- !			
				4310			ANTI CI PATED RECOVERI ES OF PRI OR- YEAR OBLI GATI ONS				, ,	1			
					AD		CATEGORY A APPORT DIRECT PROGRAM	l			.		I		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	l			.		l		
					BD		CATEGORY B APPORT DIRECT PROGRAM	l			.		l		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM			2		X			
												- 1			
							- OR -					- 1			
												-			
							* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED *					- 1			
												-			
D	4871						DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED					-	100-399	SAME AS A	
							ORDERS - UNPAID					-	430-499		
		AD					CATEGORY A APPORT DIRECT PROGRAM			)	(	X	530-599		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM			)	(	X	940-959		
		BD					CATEGORY B APPORT DIRECT PROGRAM			)	(	X	980-999		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM			3	(	X			
				4612	2		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION					- 1			
					AD		CATEGORY A APPORT DIRECT PROGRAM			3	[ ]	X			
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM			7	(	X			
					BD		CATEGORY B APPORT DIRECT PROGRAM			3	(	X			
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM			7	(	X			
												- [			
05A							CANCELLATION OF ACCOUNTS PAYABLE IN EXPIRED		-			- 1	1		09/19/96
							ACCOUNTS					- [			
A	4920						EXPENDED AUTHORITY - CANCELLED					- 1	100-399	24-26, 31-33, 41	
		AD					CATEGORY A APPORT DIRECT PROGRAM			2	(	X	940-959		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM			7	(	<b>X</b>	980-999		
		BD					CATEGORY B APPORT DIRECT PROGRAM		1 1	2	(	X	1		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM		1 1	2	(	X	1		
									1 1			- 1	1		
				4612	2		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		1 1			- 1	1		
					AD		CATEGORY A APPORT DIRECT PROGRAM		1 1	2	(	X	1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		1	3	(	X	1		

March	ı 21, 1	1997						HHS TRANSACTI	ON CODES	5							PAGE 42
									T-	L C-	P   G- 1	N   A- E	3   D- F	R   F- U	I		
	GL			GL					AT	Ή ΑΤ	H TRI	N   APF	PRO	GCST	I		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI	ON	SR	C   TM	[G   TY	P   CAT	FIFIN	I   CAT	FD- GRP	OBJECT CLASS	ON
					BD		CATEGORY B APPORT DIRE	ECT PROGRAM			1	X	X	1	I		
					BR		CATEGORY B APPORT REIM	MBURSABLE PROGRAM	ĺ		1	X	X	1	I		
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						_	AND -		i	Ì	İ	Ĺ	İ	Ì	İ		
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В	2110					A	CCOUNTS PAYABLE		i	Ì	İ	ĺ	İ	Ì	SAME AS A	SAME AS A	
		G					GOVERNMENT		i	i	X	i	İ	i	İ		
		N					NON- GOVERNMENT		i	i	X	i	İ	i	İ		
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05B							CANCELLATION OF ALLOWANCE F	FOR LOSS ON ACCOUNTS	1	1	1	1	I	I	I		09/19/96
							RECEIVABLE REFUNDS		i	i	i	i	i	i	I		
									i	i	i	i	i	i	i I		
						*	FOR THE FUNDED ALLOWANCES *		i	i	i	i	i	i	I		
									i	i	i	i	i	i	I		
Α	4920					E	XPENDED AUTHORITY - CANCELLED	)	i	i	i	i	i	i	100-399	ALL MAJOR OC'S	
		AD					CATEGORY A APPORT DIRE		i	i	i	X	X	i	940-959		
		AR					CATEGORY A APPORT REIM		i	i	i		X		980-999		
		BD					CATEGORY B APPORT DIRE		i	i	i		X		1		
		BR					CATEGORY B APPORT REIM		i	i	i		X		i I		
									i	i	i			i	i I		
				461	2	Al	LLOWANCES AVAILABLE FOR COMMI	TMENT/OBLIGATION	i	i	i	i	i	i	i I		
					AD		CATEGORY A APPORT DIRE		i	i	i	X	X	i	i I		
					AR		CATEGORY A APPORT REIN		i	i	i		X		i I		
					BD		CATEGORY B APPORT DIRE		i	i	i		X		i I		
					BR		CATEGORY B APPORT REIM		i	i	i		X		i I		
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						_	AND -		' 	i	i	i	' 	ì	1		
									' 	i	i	i		i	1		
R	1319					Al	LLOWANCE FOR LOSS ON ACCOUNTS	S RECEIVABLE	' 	İ	i	i	' 	İ	SAME AS A	SAME AS A	
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| T- L | C- P | G- N | A- B | D- R | F- U | GLGL | ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB COST DR DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON TC# * FOR THE UNFUNDED ALLOWANCES * C 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE SAME AS A 61.57 U UNFUNDED 3310 CUMULATIVE RESULTS OF OPERATIONS NOTE: THIS TC MUST BE FOLLOWED BY TC 110 TO REESTABLISH THE ALLOWANCE FOR LOSS UNDER THE MI SCELLANEOUS RECEIPTS CLASSIFICATION. ADVANCES TO FEDERAL AND NON-FEDERAL ENTITIES OTHER 01/30/97 060 THAN TRAVEL ADVANCES/EMPLOYEE EMERGENCY PAYMENTS AND ADVANCES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS) (SEE 061 AND 062) A 1417 ADVANCES TO OTHERS - OTHER THAN THROUGH PMS 000-599 61.71 G GOVERNMENT 900-999 N NON-GOVERNMENT 1012 DISBURSEMENTS (OTHER THAN PAYROLL) - AND -* TO MOVE UNDELIVERED ORDERS FROM UNPAID TO PAID STATUS * B 4801 UNDELIVERED ORDERS - UNPAID SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM  $X \mid X$ AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X 4802 UNDELIVERED ORDERS - PAID AD CATEGORY A APPORT. - DIRECT PROGRAM  $X \mid X$ AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM  $X \mid X$ BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X |

Marc	n 21,	1997				HHS TRANSACTION	CODE	•								PAGE 44
							T	- L   C-	P   G-	- N   A	A- B	D- R	F- U	l		
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TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	S	RC   TM	1G   TY	YP   C	CAT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
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061						TRAVEL ADVANCES AND EMPLOYEE EMERGENCY PAYMENTS	1	1	1	1	ı	1		I		09/26/96
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Δ	1411					TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS			' 		, ,			      000- 599	61. 71, 61. 7C, 61. 7G	
А	1411	N				NON-GOVERNMENT		1		v	, ,			900-999	01.71, 01.70, 01.70	
		IN				NON- GOVERNINEN I		1	4	^   				1 900-999		
				1012		DICDUDCEMENTS (OTHER THAN DAVIDLE)		- 1		- 1		- 1		 		
				1012		DI SBURSEMENTS (OTHER THAN PAYROLL)		- 1				. !				
						1275	!	!		- !		!		  -		
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В	4901					EXPENDED AUTHORITY - UNPAID						- 1		SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM					X	X				
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM					X	X				
		BD				CATEGORY B APPORT DIRECT PROGRAM		- [			X	X				
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM					X	X				
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				4902		EXPENDED AUTHORITY - PAID	- 1	1			-	- 1				
				AD		CATEGORY A APPORT DIRECT PROGRAM	İ	i	İ	i	X	X				
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i	i	X	X		I		
				BD		CATEGORY B APPORT DIRECT PROGRAM	i	i	i		X	<b>X</b> i				
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i	i	X i	X				
							i	i	i	i	, 	i		' 		
						NOTE: USE TC 242 FOR COLLECTION (REPAYMENT) OF	<u> </u>	i	' 	i	' 	i		! 		
						UNUSED TRAVEL ADVANCES AND THE EMERGENCY PAYMENTS.			' 		'			! 		
						UNUSED TRAVEL ADVANCES AND THE EMERGENCY TATMENTS.	- 1	1	1		1	- 1		I		
062						ADVANCES TO NON-FEDERAL ENTITIES THROUGH THE	1	1		1				I		01/30/97
002								- 1	1	- 1				 		01/ 30/ 37
						PAYMENT MANAGEMENT SYSTEM (PMS)		1		- 1		- !		  -		
	1410					ADVANCED TO NOW TENERAL THROUGH DIS	!	- !		-		!			04 74	
A	1413					ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS	!	!		.				030-599	61. 71	
		N				NON- GOVERNMENT		1	2	X				910-999		
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				1012		DISBURSEMENTS (OTHER THAN PAYROLL)		- [						  -		
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| T- L | C- P | G- N | A- B | D- R | F- U | GLGL| ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# DR OBJECT CLASS ON * TO MOVE UNDELIVERED ORDERS FROM UNPAID TO PAID STATUS * B 4801 UNDELIVERED ORDERS - UNPAID SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X BD CATEGORY B APPORT. - DIRECT PROGRAM  $X \mid X$ BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X | 4802 UNDELIVERED ORDERS - PAID AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM  $X \mid X$ CATEGORY B APPORT. - DIRECT PROGRAM BD BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM NOTE: USE THIS TC (R) WHEN CANCELLING ADVANCE TO PHS AND RECLASSIFYING ADVANCE AS A NON-FEDERAL RECEIVABLE (SEE TC 070). 065 TO RECORD PREPAID EXPENSES (PREVIOUSLY OBLIGATED 11/01/88 BUT NOT RECEIVED) A 1450 PREPAYMENTS 000-599 61.51 G GOVERNMENT 900-999 N NON-GOVERNMENT 1012 DISBURSEMENTS (OTHER THAN PAYROLL) NOTE: FOLLOW THIS WITH TC 120 TO AMORTIZE THE EXPENSE BY USAGE AFTER DELIVERY. 066 CASHIER FUNDS (ESTABLISHED FROM OPDIV/AGENCY 11/01/88 APPROPRIATION AND REPORTED UNDER PRE-FIXED (41) ACCOUNT. A 1120 IMPREST FUNDS

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL | ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# DR OBJECT CLASS ON 1012 DISBURSEMENTS (OTHER THAN PAYROLL) NOTE: INCREASE OR DECREASE THIS ENTRY BASED UPON APPROVED CHANGE REQUEST IN THE AMOUNT HELD BY A CASHIER AS IMPREST FUNDS. 067 RECORDING OF UNDEPOSITED COLLECTIONS AT END OF 11/01/88 ACCOUNTING PERIOD A 1110 UNDEPOSITED COLLECTIONS 2400 LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS AND UNRECONCILED CASH BALANCES NOTE: REVERSE THIS ENTRY WHEN ACTUAL DEPOSIT IS MADE. 11/01/88 070 RECLASSIFY OVER-ADVANCE BY PMS TO OPDIV/AGENCY ACCOUNTS RECEIVABLE (FOR COLLECTION WRITEOFF) A 1312 REFUNDS RECEIVABLE 000-599 61.71 N NON-GOVERNMENT 900-999 1012 DISBURSEMENTS (OTHER THAN PAYROLL) NOTE: USE THIS TC ONLY WITH AN 062(R) TRANSACTION. 080 ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE 09/19/96 RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS)  st  IF MAJOR OBJECT CLASSES 25 AND 41  st A 6101 OPERATI NG/PROGRAM EXPENSES 000-599 25. 9Z, 41. 9Z ND NON-GOVERNMENT - DIRECT PROGRAM | X | 900-999 NR NON-GOVERNMENT - REIMBURSABLE PROGRAM | X | | X |

TC#	GL DR		SUB	COST	GL CR	SUB	COST	DESCRI PTI ON	T-L C-P  ATH ATH  SRC TMG	I   TRN	APR	PRO	CST	•	OBJECT CLASS	UPDATED ON
														I		
					211	0		ACCOUNTS PAYABLE						1		
						G		GOVERNMENT		X				1		
						N		NON- GOVERNMENT		X						
								- ALSO -		   	   	   	   	   		
В	480	01						UNDELIVERED ORDERS - UNPAID		i	İ			SAME AS A	SAME AS A	
		1	AD					CATEGORY A APPORT DIRECT PROGRAM	1 1	1	X	X	1	I		
		1	AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	1 1	1	X	X	1	I		
		]	BD					CATEGORY B APPORT DIRECT PROGRAM	1 1	1	X	X	1	I		
		]	BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1 1		X	X		1		
														1		
					490	1		EXPENDED AUTHORITY - UNPAID	1 1	1	1		1	I		
						AD		CATEGORY A APPORT DIRECT PROGRAM			X	X		1		
						AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		1	X	X		1		
						BD		CATEGORY B APPORT DIRECT PROGRAM		1	X	X		1		
						BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	1 1		<b>X</b>	<b>X</b>		[		
								- AND -		   	   	   	 	 		
								* FOR REIMBURSABLE TRANSACTIONS *		i	i	' 	i	1		
								(GR/NR TRANSACTIONS)		i	i	! 	i	1		
								(==: :=: ==============================	ii	i	i I	İ	i	İ		
C	42	50						REIMBURSEMENTS AND OTHER INCOME EARNED	ii	 	 	 	i I	SAME AS A	SAME AS A	
					424	0		UNFILLED CUSTOMER ORDERS - OBLIGATED		 	 	 	 	 		
								- AND -			 	 	 	 		
								st IF TRANSFERS FROM OTHER FEDERAL AGENCIES st		 	 	 	 	 		
D	23	12						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	l İ					400-499	SAME AS A	
								TRANSFER	1 1					960-999		
		(	G					GOVERNMENT	1 1	<b>X</b>						
					520	0		REVENUE FROM SERVICES PROVIDED		 			 	 		

| T- L | C- P | G- N | A- B | D- R | F- U | UPDATED GLGL|ATH|ATH|TRN|APR|PRG|CST| DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON TC# G GOVERNMENT | X | | | - OR -* IF MANAGEMENT OR CONSOLIDATED WORKING FUND * E 2313 ADVANCES - ALL OTHER 500-599 SAME AS A GOVERNMENT G 5200 REVENUE FROM SERVICES PROVIDED G GOVERNMENT - OR -*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED* (BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY) F 1314 ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED SAME AS A 000-399 900-959 5200 REVENUE FROM SERVICES PROVIDED N NON-GOVERNMENT - AND -* FOR AMOUNT OF DIRECT EXPENSE IN A * SAME AS A SAME AS A G 3100 APPROPRIATED CAPITAL 5700 APPROPRIATED CAPITAL USED 081 RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR 09/17/96 SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)

* IF MAJOR OBJECT CLASSES 24-26, 31-32 AND 41 *

							T-	L C-	P G-	- N   A-	- B   D-	R   F- U			
	GL			GL			A7	ГН   АТ	TH   TI	RN   Al	PR   PR	G   CST			UPDATED
TC#	DR	SUB	COST	CR S	UB COST	DESCRI PTI ON	SI	RC   TM	MG   TY	YP   C	AT   FI	N   CAT	FD- GRP	OBJECT CLASS	ON
A	1511					OPERATING MATERIALS AND SUPPLIES HELD FOR USE				- [			000-399	26. 21-26. 28, 26. 4A-26. 4Z,	
		M				MATERIALS AND SUPPLIES FOR USE				- 1			900-959	26. 5A-26. 5Z (EXCEPT FOR	
								- 1		- 1				26. 5C AND 26. 5E),	
										- 1				26. 71-26. 7Z, 26. 91-26. 9Z	
										- 1					
	1521					INVENTORY HELD FOR SALE							000-399	26. 21-26. 28, 26. 4A-26. 4Z,	
		S				MATERIALS AND SUPPLIES FOR SALE				- 1			900-959	26. 5A-26. 5Z (EXCEPT FOR	
														26. 5C AND 26. 5E),	
								- 1		- 1				26. 71-26. 7Z, 26. 91-26. 9Z	
								- 1		- 1					
	1571					STOCKPILE MATERIALS HELD IN RESERVE		- 1					000-399	26. 41-26. 49	
								- 1					900-959		
								- 1		- 1	-				
	1591					OTHER RELATED PROPERTY		- 1					000- 599	26. 5C AND 26. 5E	
							-	1			-		900-999		
							-	1			-				
	1710					LAND	İ	i	İ	İ	i	i	000- 599	32. 11	
							i	i	İ	İ	İ	i i	900-999		
							1	1	1	1	1	1 1			
	1721					CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT	İ	i	İ	İ	i	i	000- 599	32. 51	
						AGENCI ES	İ	i	İ	Ĺ	i	i	900-999		
							i	i	i	i	i	i i			
	1722					CONSTRUCTION IN PROGRESS - BY ALL OTHERS	İ	i	İ	İ	i	i	000- 599	32. 52	
							i	i	i	i	i	i	900- 999		
							i	i	i	i	i	ii			
	1730					BUILDINGS	İ	i	İ	Ĺ	i	i	000- 599	32. 21-32. 2C, 32. 41	
							i	i	i	i	i	i	900- 999		
							i	i	i	i	i	i			
	1740					OTHER STRUCTURES AND FACILITIES	i	i	i	i	i	ii	000- 599	32. 31-32. 3Z	
							i	i	i	i	i	i	900- 999		
							i	j	i	i	i	i			
							i	i	i	i	i	ii			
	1751					EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	i	i	i	i	i	i	000- 599	31. 10-31. 3Z, 31. 50-31. 7Z	
							i	i	i	i	i	i	900- 999		
							i	j	i	i	i	i			
	1753					CENTRAL LIBRARY - EQUIPMENT & BOOKS	i	i	í	i	í	i	000- 599	31. 81- 31. 8Z	
						Ψ	'		'		'	' '			

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1756 IT (ABP & TC) FQUIPMENT IN USE		GL			GL												UPDATED
1756	TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SRC   TM	/IG   TY	P   C	AT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
1810 ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE     000-599   31. AA, 32. 60    1830 IT (ADP AND TC) SOFTWARE       000-599   31. 43, 31. 4D    1900-999									1 1	1		I		١	900-999		
1810 ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE     000-599   31. AA, 32. 60    1830 IT (ADP AND TC) SOFTWARE       000-599   31. 43, 31. 4D    1900-999									1 1				- 1	- 1			
1810 ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE     000-599   31. AA, 32. 60   1830 IT (ADP AND TC) SOFTWARE         000-599   31. 43, 31. 4D   1830 OFFRATI NC/PROGRAM EXPENSES         000-599   31. 43, 31. 4D   1830 OFFRATI NC/PROGRAM EXPENSES         000-599   31. 43, 31. 4D   1830 OFFRATI NC/PROGRAM EXPENSES         000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   000-599   0000-599   000-599   000-599   000-599   000-599   0000-599   0000-599		1756						IT (ADP & TC) EQUIPMENT IN USE	1 1						000- 599	31. 41, 31. 47-31. 49	
									1 1	1			- 1		900-999		
									iii	İ	Ì	İ	İ	ĺ			
1830		1810						ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	1 1	1	1		- 1	ı	000- 599	31. AA, 32. 60	
6101 OPERATING/PROGRAM EXPENSES             000-999    6101 OPERATING/PROGRAM EXPENSES               000-599    GD GOVERNMENT - DIRECT PROGRAM                 000-599    GR GOVERNMENT - BEIMBURSABLE PROGRAM									i i	İ	Ì	İ	i	ĺ	900-999		
6101 OPERATING/PROGRAM EXPENSES             000-999    6101 OPERATING/PROGRAM EXPENSES               000-599    GD GOVERNMENT - DIRECT PROGRAM                 000-599    GR GOVERNMENT - BEIMBURSABLE PROGRAM									iii	İ	Ì	İ	İ	ĺ			
		1830						IT (ADP AND TC) SOFTWARE	i i	İ	Ì	İ	i	ĺ	000- 599	31. 43, 31. 4D	
GD GOVERNENT - DIRECT PROGRAM									i	İ	Ì	i	İ	ĺ	900- 999		
GD GOVERNENT - DIRECT PROGRAM									i i	i	i	i	i	i			
GR GOVERNMENT - REIMBURSABLE PROGRAM		6101						OPERATI NG/PROGRAM EXPENSES	i i	i	i	i	i	i	000- 599	MAJOR OC' S 24-26	
ND NON-GOVERNMENT - DIRECT PROGRAM			GD					GOVERNMENT - DIRECT PROGRAM	i i	X	ì	İ	X	ĺ	900-999	(EXCLUSIVE OF THOSE SHOWN	
NR NON-GOVERNMENT - REIMBURSABLE PROGRAM			GR					GOVERNMENT - REI MBURSABLE PROGRAM	i i	X	ì	İ	X	ĺ		ABOVE FOR 26'S), 31.90'S,	
2110 ACCOUNTS PAYABLE G GOVERNMENT N NON-GOVERNMENT     X       0F 31. AA AND 32. 60), 41  2990 OTHER LIABILITIES			ND					NON-GOVERNMENT - DIRECT PROGRAM	iii	X	Ì	İ	X	ĺ		41	
G GOVERNMENT			NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM	i i	X	ì	İ	X	ĺ			
G GOVERNMENT									i i	İ	Ì	İ	i	ĺ			
N NON-GOVERNMENT					2110	0		ACCOUNTS PAYABLE	i i	İ	Ì	İ	i	ĺ		24-26, 31-32 (EXCLUSIVE	
2990 OTHER LIABILITIES						G		GOVERNMENT	i i	X	Ĺ	İ	İ	ĺ		OF 31. AA AND 32. 60), 41	
- ALSO -						N		NON- GOVERNMENT	1 1	X			-				
- ALSO -									1 1	1			-				
* FOR CURRENT YEAR *					2990	0		OTHER LIABILITIES	1 1	1			-			31. AA, 32. 60	
* FOR CURRENT YEAR *									1 1								
B 4801								- ALSO -	1 1								
B 4801									1 1								
AD CATEGORY A APPORT DI RECT PROGRAM         X   X     900-999  AR CATEGORY A APPORT REI MBURSABLE PROGRAM         X   X      BD CATEGORY B APPORT DI RECT PROGRAM         X   X      BR CATEGORY B APPORT REI MBURSABLE PROGRAM         X   X      4901 EXPENDED AUTHORITY - UNPAID                  AD CATEGORY A APPORT DI RECT PROGRAM         X   X      AR CATEGORY A APPORT REI MBURSABLE PROGRAM         X   X								* FOR CURRENT YEAR *	1 1								
AD CATEGORY A APPORT DI RECT PROGRAM         X   X     900-999  AR CATEGORY A APPORT REI MBURSABLE PROGRAM         X   X      BD CATEGORY B APPORT DI RECT PROGRAM         X   X      BR CATEGORY B APPORT REI MBURSABLE PROGRAM         X   X      4901 EXPENDED AUTHORITY - UNPAID                  AD CATEGORY A APPORT DI RECT PROGRAM         X   X      AR CATEGORY A APPORT REI MBURSABLE PROGRAM         X   X									1 1								
AR CATEGORY A APPORT REIMBURSABLE PROGRAM       X X      BD CATEGORY B APPORT DIRECT PROGRAM       X X      BR CATEGORY B APPORT REIMBURSABLE PROGRAM       X X      4901 EXPENDED AUTHORITY - UNPAID                AD CATEGORY A APPORT DIRECT PROGRAM       X X X      AR CATEGORY A APPORT REIMBURSABLE PROGRAM     X X X	В	4801						UNDELIVERED ORDERS - UNPAID	1 1						000- 599	SAME AS A	
BD CATEGORY B APPORT DIRECT PROGRAM         X   X     BR CATEGORY B APPORT REIMBURSABLE PROGRAM       X   X			AD					CATEGORY A APPORT DIRECT PROGRAM	1 1		2	<b>X</b>	X		900-999		
BR CATEGORY B APPORT REIMBURSABLE PROGRAM         X   X        4901 EXPENDED AUTHORITY - UNPAID                    AD CATEGORY A APPORT DIRECT PROGRAM       X   X      AR CATEGORY A APPORT REIMBURSABLE PROGRAM       X   X			AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	1 1		2	<b>X</b>	X				
4901 EXPENDED AUTHORITY - UNPAID			BD					CATEGORY B APPORT DIRECT PROGRAM		1	2	X	X				
AD CATEGORY A APPORT DIRECT PROGRAM         X   X     AR CATEGORY A APPORT REIMBURSABLE PROGRAM       X   X			BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1 1	1	2	<b>X</b>	X				
AD CATEGORY A APPORT DIRECT PROGRAM         X   X     AR CATEGORY A APPORT REIMBURSABLE PROGRAM       X   X										1							
AR CATEGORY A APPORT REIMBURSABLE PROGRAM       X   X					490	1		EXPENDED AUTHORITY - UNPAID		1							
						AD		CATEGORY A APPORT DIRECT PROGRAM		1	2	X	X				
BD CATEGORY B APPORT DIRECT PROGRAM						AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1 1	1	2	<b>X</b>	X				
						BD		CATEGORY B APPORT DIRECT PROGRAM	1 1		2	<b>X</b>	X	I			

| T-L|C-P|G-N|A-B|D-R|F-U|

	GL			GL				A7	ГН   А	ATH	TRN	API	R   PR	GCS	T		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SI	RC   7	TMG	TYP	CA	Γ FI	N   CA	T   FD- GRP	OBJECT CLASS	ON
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	I		ļ		X	X				
							- AND -					   	   				
							* FOR REIMBURSABLE TRANSACTIONS *	i	i	i		i	i	i	İ		
							(GR/NR TRANSACTIONS)			- 1							
С	4250						REIMBURSEMENTS AND OTHER INCOME EARNED								SAME AS A	SAME AS A	
				4240	0		UNFILLED CUSTOMER ORDERS - OBLIGATED					   	   				
							- AND -	i	i	i		i	İ	i	İ		
							* IF TRANSFERS FROM FEDERAL AGENCIES *					   	   				
D	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	i	i	i		i	i	i	İ		
							TRANSFER										
		G					GOVERNMENT			- 1	X	1					
				5100	0		DEVENUE FROM COORS COLD		-							MATON OCIC OC. O1	
				5100	G G		REVENUE FROM GOODS SOLD GOVERNMENT		- 1		X	1	1	1	400-499   960-999	MAJOR OC'S 26, 31	
					u		GO V EMMINERY I				А	i	1		300-333		
				5200	0		REVENUE FROM SERVICES PROVIDED	i	i	i		i	i	i	i	MAJOR OC'S 24, 25, 41	
					G		GOVERNMENT			- 1	X	1		1			
							- OR -					!					
							* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *			   		   	   	   			
E	2313						ADVANCES - ALL OTHER	i	i	i		i	i	i	500- 599	SAME AS D	
		G					GOVERNMENT				X	1		1	1		
								-		- 1		1			1		
				5100			REVENUE FROM GOODS SOLD		-		17	1		-			
					G		GOVERNMENT				X	1			1		
				5200	n		REVENUE FROM SERVICES PROVIDED	1	-	I		I I	1	1	I I		
				5200	G		GOVERNMENT	1	1	l I	X	İ		İ	1		
					-			1	'	'	-	'	'	'	1		

|T-L|C-P|G-N|A-B|D-R|F-U| |ATH|ATH|TDN|ADD|DDC|CCT| |ATH|ATH|TDN|ADD|DDC|CCT| |ATH|ATH|TDN|ADD|DDC|CCT|

	GL			GL			ATH	I   ATH	TRN	AP	R PI	RG   C	CST			UPDATED
TC#	DR	SUB	COST	CR S	UB COST	DESCRI PTI ON	SRC	TMG	TYF	P   CA	T F	IN   C	CAT	FD- GRP	OBJECT CLASS	ON
						- OR -	1	1								
							1	1	l	1	1	- 1	ı	l		
						*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*	i	i	İ	Ĺ	i	i	i			
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)	i	i	i	i	i	i	i			
							i	i	i	i	i	i	i	i I		
F	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	i	i	i	i	i	i	i		SAME AS D	
-	1011						i	i	' 	i	i	i	ľ			
				5100		REVENUE FROM GOODS SOLD	i	i	' 	i	' 	i	ľ	000-399		
				N		NON- GOVERNMENT	1	1	X	1				900-959		
				IV.		NON- GOVERNMENT	1	1	1	1	1	- 1		1 300-333		
				5200		REVENUE FROM SERVICES PROVIDED	1	1	1	1	1	- 1		l		
							1	1	   v	1		- 1		l I		
				N		NON- GOVERNMENT		!	X							
						AND		!		!						
						- AND -		!						  -		
													١			
						* FOR THE AMOUNT CAPITALIZED IN A *										
G	3100					APPROPRIATED CAPITAL								030-599		
														910-999		
				3211		INVESTMENT IN CAPITAL ASSETS									26. 20, 26. 40,	
															26. 5A-26. 5Z, 26. 70,	
															26. 90, 31. 10- 31. 80,	
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							1	1	1	1			ı			
						- OR -	İ	İ	İ	ĺ	İ	ĺ	ĺ			
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						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *	i	i	i	i	i	i	i			
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н	3100					APPROPRIATED CAPITAL	i	i	i	i	i	i	i	SAME AS G		
						· · · · · · · · · · · · · · · · · · ·	İ	i	' 	ĺ	i	i	i	, , <u>.</u>		
				5700		APPROPRIATED CAPITAL USED		i	1	i I	i	i	ı		SAME AS A (EXCLUSIVE OF	
				0.00				i	1	i I		i	1	' 	THOSE SHOWN ABOVE IN G)	
							1	1	1	1	 	- 1		! 	moss show more in a)	
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March 21, 1997 HHS TRANSACTION CODES PAGE 53 | T- L | C- P | G- N | A- B | D- R | F- U | GLGL| ATH | ATH | TRN | APR | PRG | CST | UPDATED DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON TC# 09/25/96 082 ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES A 6101 OPERATI NG/PROGRAM EXPENSES 030-599 MAJOR OC'S 25, 41 ND NON-GOVERNMENT - DIRECT PROGRAM | X | 910-999 NR NON-GOVERNMENT - REIMBURSABLE PROGRAM | X | 1418 ADVANCES TO OTHERS - ESTIMATED ACCRUALS G GOVERNMENT - ALSO -B 4802

										· ·
			- 1							
		UNDELIVERED ORDERS - PAID	1	1						SAME AS A SAME AS A
AD		CATEGORY A APPORT DIRECT PROGRAM	1			:	X	X		1
AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1				X	X		1
BD		CATEGORY B APPORT DIRECT PROGRAM	1	1			X	X		
BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	1				X	X		1
			1				-			1
	4902	EXPENDED AUTHORITY - PAID	1	1			-		1	
	AD	CATEGORY A APPORT DIRECT PROGRAM	1	1			X	X		
	AR	CATEGORY A APPORT REIMBURSABLE PROGRAM	1	1			X	X		
	BD	CATEGORY B APPORT DIRECT PROGRAM	1	1		:	X	X		
	BR	CATEGORY B APPORT REIMBURSABLE PROGRAM	1				<b>X</b>	X		
			1							
		- AND -	1							
			1							
		* FOR REIMBURSABLE TRANSACTIONS *	1	-						
		(GR/NR TRANSACTIONS)	1	-						
			1	-						
		REIMBURSEMENTS AND OTHER INCOME EARNED								SAME AS A SAME AS A
	4240	UNFILLED CUSTOMER ORDERS - OBLIGATED	-							
			-							
		- AND -			- 1	- 1	- 1		I	1

C 4250

March 21, 1997 HHS TRANSACTION CODES PAGE 54 | T- L | C- P | G- N | A- B | D- R | F- U | | ATH | ATH | TRN | APR | PRC | CST | UPDATED ON

	GL			GL				ATH	ATH	ΓRN	APR	PRO	CST		
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SRC	<b>TMG</b>   7	ГҮР	CAT	FIN	I   CAT	FD- GRP	OBJECT CLASS
							* ID TRANSFERS FROM OTHER FEDERAL AGENCIES *						1		
													1		
D	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE							400-499	MAJOR OC'S 25, 41
							TRANSFER							960-999	
		G					GOVERNMENT			X					
													1		
				5200			REVENUE FROM SERVICES PROVIDED								
					G		GOVERNMENT			X					
							- OR -								
							* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *						1		
													1		
E	2313						ADVANCES - ALL OTHER							500-599	SAME AS D
		G					GOVERNMENT			X					
													1		
				5200			REVENUE FROM SERVICES PROVIDED						1		
					G		GOVERNMENT			X			1		
													1		
							- OR -						1		
													1		
							*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*						!		
							(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)	!					!		
_													!		
F	1314						ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	!					!	000-399	SAME AS D
													1	900-959	
				T.00	0		DESIGNATE FROM CERNA CEC DROM DED	1					1		
				5200			REVENUE FROM SERVI CES PROVI DED			w		1	1		
					N		NON- GOVERNMENT	!		X			!		
							AND						1		
							- AND -						1		
							* FOR THE AMOUNT OF DIRECT EXPENSE IN A *	 	[		 	1	1	 	
							FUR THE AMBUNI OF DIRECT EAPENSE IN A "	1			 	 	1	l	
C	3100						APPROPRIATED CAPITAL	1			 	 	1	CAMEACA	SAME AS A
G	3100						AFFRORMATED CAFITAL	I I			l I	l I	1	SAIME AS A	SAIME AS A
				5700	n		APPROPRIATED CAPITAL USED	I I			 	l i	1	 	
				3700	U		AFFROFRIATED CAPITAL USED	1	1 1		I	1	1	l	

| T-L|C-P|G-N|A-B|D-R|F-U|

														F- U			
	GL			GL			AT	ГН   А	TH	ΓRN	AP	R   P	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR SU	B COST	DESCRI PTI ON	SI	RC   T	MG	ГҮР	CA	T F	IN	CAT	FD- GRP	OBJECT CLASS	ON
083						GRANTS MANAGEMENT FUND (MONTHLY ESTIMATED			-		l	ı			l		11/01/88
						ACCRUALS) FOR ESTIMATED PAYMENTS OF									l		
						CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH									l		
						LETTERS OF CREDIT AND TIMING OF PAYMENTS											
						ACTIVITIES									l		
									-								
A	2314					ADVANCES - ESTIMATED ACCRUALS	- 1		- 1		I	1			500-599	MAJOR OC'S 25, 41	
		G				GOVERNMENT	i	i	İ	X	İ	i			I		
							i	i	i		i	i	i		I		
				1418		ADVANCES TO OTHERS - ESTIMATED ACCRUALS	i	i	i		i	i			! 		
				N		NON- GOVERNMENT			1	X	1	' '			l I		
						NON GOVERNMENT	1	1	1	71	1				I I		
						NOTE ANDINITE DECORDED IN TOTAL INDED TO ODD MICT		- 1			1				  -		
						NOTE: AMOUNTS RECORDED IN TOTAL UNDER TC 083 MUST		- !			!						
						AGREE WITH THE APPROPRIATION FUND ENTRIES UNDER TC					!				l		
						082			-		ı	ı			l		
004						ACTUAL REPORTS OF EVRENDITURE (MONTHLY OHARTERLY)									1		00 /04 /00
084						ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY)		- !			!						09/24/96
						FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES		- 1			1						
						INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR									l		
						LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES											
															l		
A	6101					OPERATI NG/PROGRAM EXPENSES									000-599	MAJOR OC'S 25, 41	
		ND				NON-GOVERNMENT - DIRECT PROGRAM				X			X		900-999		
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM				X			X				
				1413		ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS									l		
				G		GOVERNMENT			-	X							
							1	1	- 1		I	1			I		
						- ALSO -	i	İ	İ		İ	i			l		
							i	i	i		i	i	ĺ		I		
						* FOR CURRENT YEAR *	i	i	İ		i	i	i		I		
						(FOR PRIOR YEAR - SEE H, I, OR J)	i	i	1		i	i			I		
						<u> </u>	i	i	- 1		i	i			' 		
R	4802					UNDELIVERED ORDERS - PAID	1	1	- 1		1				I SAMEAS A	SAME AS A	
ь	4002	ΛD					l J	1	1		   10	, I	v		SAME AS A	Online AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	I		1		X	۱ ۰	X		I		

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL |ATH|ATH|TRN|APR|PRG|CST| UPDATED DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP ON TC# OBJECT CLASS AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X | EXPENDED AUTHORITY - PAID 4902 AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM * FOR REIMBURSABLE TRANSACTIONS * (GR/NR TRANSACTIONS) C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - AND -* IF TRANSFERS FROM OTHER FEDERAL AGENCIES * D 2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE 400-499 MAJOR OC'S 25, 41 TRANSFER 960-999 G GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED GOVERNMENT G - OR -* IF MANAGEMENT OR CONSOLIDATED WORKING FUND * E 2313 ADVANCES - ALL OTHER 500-599 SAME AS D G GOVERNMENT REVENUE FROM SERVICES PROVIDED 5200

| X | |

GOVERNMENT

March 21, 1997 | T- L | C- P | G- N | A- B | D- R | F- U | GL UPDATED GL| ATH | ATH | TRN | APR | PRG | CST | TC ON

		GL			GL			AL	H   A	TH	IKN	API	K   PK	G CSI		
TC#		DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SR	C T	MG	TYP	CA	Γ FI	N   CAT	FD-GRP	OBJECT CLASS
															ı	
							O.D.		-							
							- OR -		-							
							*FOR ALL OTHER RELADIRGABLE TRANSACTIONS TO BE RILLER*		-							
							*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED* (BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)		-							
							(BASED UPON ACCRUAL OF EXPENDITURES IN B ENIKI)		- 1						  -	
,	E	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED		- 1			1	1		000 200	SAME AS D
	Г	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNDILLED	1	- 1			1	1	1	000-399   900-999	SAME AS D
								1	1			1	1	1	900-999	
					5200		REVENUE FROM SERVICES PROVIDED	1	1			1	1	1	 	
					3200 N		NON- GOVERNMENT	1	1	 	X	1	1	1	l I	
					14		NON- GOVERNINEN I	1	i	 	А	1	1	i	 	
							- AND -		i	ı İ				i	! 	
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							* FOR THE AMOUNT OF DIRECT EXPENSE IN A *	i	i	i		i	i	i	! 	
								i	i	i		i	i	i	! 	
(	G	3100					APPROPRIATED CAPITAL	i	i	i		i	i	i	030-599	SAME AS A
								i	i	i		i	i	i	910-999	
								i	i	i		i	i	i		
					5700		APPROPRIATED CAPITAL USED	i	i	i		i	i	i	I	
								i	i	i		i	i	i	I	
							- (CONTINUED FROM B) OR -	i	i	i		i	i	i		
								i	i	i		Ĺ	i	i		
							* FOR PRIOR-YEAR UPWARD ADJUSTMENT -	İ	Ì	ĺ		Ì	İ	i		
							UNEXPIRED/ EXPIRED *			- 1				1	I	
										- 1					l	
1	H	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION								SAME AS A	SAME AS A
			AD				CATEGORY A APPORT DIRECT PROGRAM					X	X			
			AR				CATEGORY A APPORT REIMBURSABLE PROGRAM					<b>X</b>	X			
			BD				CATEGORY B APPORT DIRECT PROGRAM					<b>X</b>	X			
			BR				CATEGORY B APPORT REIMBURSABLE PROGRAM					<b>X</b>	X		l	
					4882		UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED									
							ORDERS - PAID									
					AD		CATEGORY A APPORT DIRECT PROGRAM					X	X			
							CAMPAGENTA A APPENDE PRINCIPLE PROCESS									

| | X | X | |

CATEGORY A APPORT. - REIMBURSABLE PROGRAM

CATEGORY B APPORT. - DIRECT PROGRAM

AR

BD

ON

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL | ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB COST DR DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS TC# BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | | X | X | - OR -* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED * I 4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED 000-199 SAME AS A ORDERS - PAID 400-459 AD CATEGORY A APPORT. - DIRECT PROGRAM 500-559 | X | X | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM 900-939 | X | X BD CATEGORY B APPORT. - DIRECT PROGRAM 960-979 | X | X | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM X | X | 4310 ANTI CI PATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM  $X \mid X$ BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM  $X \mid X$ - OR -* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED * J 4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED 100-399 SAME AS A ORDERS - PAID 430-499 AD CATEGORY A APPORT. - DIRECT PROGRAM 530-599 | X | X | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X | 940-959 BD CATEGORY B APPORT. - DIRECT PROGRAM 980-999 | X | X | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM X | X | 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR BD CATEGORY B APPORT. - DIRECT PROGRAM  $X \mid X$ CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR  $X \mid X$ NOTE: ESTIMATED ACCRUALS MUST BE REVERSED UNDER TC 082 WHEN RECORDING ACTUAL ACCRUALS UNDER THIS

TRANSACTION CODE.

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL |ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# DR OBJECT CLASS ON 085 GRANTS MANAGEMENT FUND (FOR ACTUAL 11/01/88 MONTHLY/QUARTERLY OR FINAL EXPENDITURE REPORTS FROM GRANTEE FINANCED THROUGH TIMING OF PAYMENTS ACTI VITIES) A 2311 ADVANCES FROM FEDERAL AGENCIES FOR DISBURSEMENT 500-599 MAJOR OC'S 25, 41 THROUGH MANAGEMENT FUNDS G GOVERNMENT 1413 ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS N NON-GOVERNMENT NOTE: ESTIMATED ACCRUALS MUST BE REVERSED UNDER TC 083 WHEN RECORDING ACTUAL ACCRUALS UNDER THIS TRANSACTION CODE. NOTE: AMOUNTS RECORDED, IN TOTAL, UNDER TC 085 MUST AGREE WITH THE APPROPRIATION FUND ENTRIES UNDER TC 084 AND TC 092, AS APPROPRIATE. 086 ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) 09/25/96 FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT A 6101 OPERATI NG/PROGRAM EXPENSES 000-599 MAJOR OC'S 25. 41 ND NON-GOVERNMENT - DIRECT PROGRAM | X 900-999 NR NON-GOVERNMENT - REIMBURSABLE PROGRAM | X | 1418 ADVANCES TO OTHERS - ESTIMATED ACCRUALS N NON-GOVERNMENT - ALSO -

SAME AS A SAME AS A

UNDELIVERED ORDERS - PAID

B 4802

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	GL			GL							H   TR							UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON		SR	C   TM	G   TY	TP   CA	AT   I	IN   C	CAT	FD- GRP	OBJECT CLASS	ON
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		AD					CATEGORY A APPORT DIRECT PROGRAM	I		1				X	- 1			
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	I		1			K		- 1			
		BD					CATEGORY B APPORT DIRECT PROGRAM			1	!		K					
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	I				2	K	X				
				490	2		EXPENDED AUTHORITY - PAID	I I		l I	1	1	 	1	l I			
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							(ON IT THEISTOTIONS)	' 		İ	i	i	i	ı,	ı,			
C	4250						REIMBURSEMENTS AND OTHER INCOME EARNED	l I		1						SAME AS A	SAME AS A	
·	1200						MINDOWELLEN AND OTHER THOUSE EMINED	l I		i	1							
				424	n		UNFILLED CUSTOMER ORDERS - OBLIGATED			1	1							
				121	•		CHITELED COSTONER ONDERS ODELGHIED	l I		1								
							- AND -	l I		1								
							1212	l I		1								
							* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *			1	1							
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n	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	l I		1						400- 499	MAJOR OC'S 25, 41	
D	2012						TRANSFER			1		i		i		960-999	MICON CC 5 20, 11	
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							- OR -	I I		1		1	ı	1				
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							* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *	I I		i				1				
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F	2313						ADVANCES - ALL OTHER	l I		l I	1	1		1	- 1	500- 599	SAME AS D	
ь	2010	G					GOVERNMENT	I I		1	   X	 	I	1		300 000	Ornina rio D	
		u					A THUMBUT	I		I	1 1	. 1	ı	- 1	- 1			

March 21, 1997 HHS TRANSACTION CODES PAGE 61 | T- L | C- P | G- N | A- B | D- R | F- U | GLGL|ATH|ATH|TRN|APR|PRG|CST| UPDATED DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# OBJECT CLASS ON 5200 REVENUE FROM SERVICES PROVIDED GOVERNMENT - OR -*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED* (BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY) F 1314 ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED 000-399 SAME AS D 900-959 5200 REVENUE FROM SERVICES PROVIDED N NON-GOVERNMENT - AND -* FOR AMOUNT OF DIRECT EXPENSE IN A * G 3100 APPROPRIATED CAPITAL 030-599 SAME AS A 910-999 5700 APPROPRIATED CAPITAL USED ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) 09/24/96 087 - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT A 6101 OPERATI NG/PROGRAM EXPENSES MAJOR OC'S 24-26, 41, 000-599 ND NON-GOVERNMENT - DIRECT PROGRAM 31. 90' S | X | 900-999 NR NON-GOVERNMENT - REIMBURSABLE PROGRAM | X 1413 ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS NON-GOVERNMENT

- ALSO -

| T- L | C- P | G- N | A- B | D- R | F- U | GL GL| ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# DR OBJECT CLASS ON * FOR CURRENT YEAR * (FOR PRIOR YEAR - SEE H, I, OR J) B 4802 UNDELIVERED ORDERS - PAID SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR | X | X BD CATEGORY B APPORT. - DIRECT PROGRAM  $X \mid X$ BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X | 4902 EXPENDED AUTHORITY - PAID AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM  $X \mid X$ CATEGORY B APPORT. - DIRECT PROGRAM BD BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -* FOR REIMBURSABLE TRANSACTIONS * (GR/NR TRANSACTIONS) C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - AND -* IF TRANSFERS FROM OTHER FEDERAL AGENCIES * D 2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE 400-400 TRANSFER 960-999 G GOVERNMENT 5100 REVENUE FROM GOODS SOLD MAJOR OC'S 24, 26, 31 G GOVERNMENT

| X | |

MAJOR OC'S 25, 41

REVENUE FROM SERVICES PROVIDED

GOVERNMENT

5200

|T-L|C-P|G-N|A-B|D-R|F-U|

	GL			GL			ATH	ATH	TRN	APR	PR	G   CST	'		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SRC	TMG	TYP	CAT	FI	N   CAT	FD- GRP	OBJECT CLASS	ON
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						- OR -									
						*IE MANACEMENT OD CONCOLIDATED HODVING FUND*			 						
						*IF MANAGEMENT OR CONSOLIDATED WORKING FUND*	1	1	 	l I	1	1	1		
E	2313					ADVANCES - ALL OTHER	l I	 	 	l I	1		500-599	SAME AS D	
-	2010	G				GOVERNMENT		i I	   X	i I	i	i		5.1 <b>2</b> .10 0	
							i	İ		i I	i	i	i İ		
				5100		REVENUE FROM GOODS SOLD	Ì	ĺ			İ	Ì			
				G		GOVERNMENT			<b>X</b>						
												1			
				5200		REVENUE FROM SERVICES PROVIDED									
				G		GOVERNMENT			X			1			
						0.0		[							
						- OR -									
						*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*	1	1	 	 	1	1	1		
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)	l I	 	 	l I	1	1	1		
						(DASED OF ON ACCROAL OF EMPERITORES IN D EMIRI)	l I	 	 	l I		i	1		
F	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	<u>'</u>	i I	' 	i I	i	i	000-399	SAME AS D	
							i	İ	' 	i I	i	i	900-959		
							İ	İ		İ	İ	i	i i		
				5100		REVENUE FROM GOODS SOLD									
				N		NON- GOVERNMENT			<b>X</b>						
				5200		REVENUE FROM SERVICES PROVIDED						-			
				N		NON- GOVERNMENT			X						
						AND									
						- AND		1	 	 	1		1		
						* FOR AMOUNT OF DIRECT EXPENSE IN A *	l I	 	 	l I	1	1	1		
						TOWNEDONT OF DIRECT EMPEROL IN IT	i I	! 	! 	l I		i	! 		
G	3100					APPROPRIATED CAPITAL	i	İ	' 	i I	i	i	030-599	SAME AS A	
											İ	i	910-999		
												1			
				5700		APPROPRIATED CAPITAL USED	1								
										l			1		

								<b>T</b> -	L C-	<b>P</b>   <b>G</b> -1	N   A- I	3   D- 1	R   F- U	J		
	GL			GL				AT	H   AT	H TR	N   API	R   PRO	G   CST	[]		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SR	C   TM	IG   TY	P   CAT	[FI	I   CAT	F  FD- GRP	OBJECT CLASS	ON
							- (CONTINUED FROM B) OR -	1	I			1	1	1		
													1	1		
							* FOR PRIOR YEAR UPWARD ADJUSTMENT -	- 1					1	1		
							UNEXPI RED/EXPI RED *	- 1					1	1		
													1	1		
H	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION						1	SAME AS A	SAME AS A	
		AD					CATEGORY A APPORT DIRECT PROGRAM				X	X	1	1		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM				X	X	1	1		
		BD					CATEGORY B APPORT DIRECT PROGRAM				X	X	1	1		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1			X	X	1	1		
													1	1		
				4882	2		UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED						1	1		
							ORDERS - PAID	- 1					1	1		
					AD		CATEGORY A APPORT DIRECT PROGRAM			1	X	X	1	1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM				X	X	1	1		
					BD		CATEGORY B APPORT DIRECT PROGRAM			1	X	X	1	1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM				<b>X</b>	<b>X</b>				
							- OR -		1	 	 					
									1	1	1		1	1		
							* FOR PRIOR-YEAR DOWNNWARD ADJUSTMENT - UNEXPIRED *	1	1				1			
I	4872						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED		l I		İ		1	000-199	SAME AS A	
							ORDERS - PAID		1	1	1		1	400-459		
		AD					CATEGORY A APPORT DIRECT PROGRAM		1	1	X	X	1	500-559		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM			1	X	X	1	900-939		
		BD					CATEGORY B APPORT DIRECT PROGRAM	- 1	1	1	X	X	1	960-979		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	-			X	X				
				4310	n		ANTI CIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS							1		
				1010	AD		CATEGORY A APPORT DIRECT PROGRAM				   <b>Y</b>	X	1	I		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	 	l I	I I		X		i I		
					BD		CATEGORY B APPORT DIRECT PROGRAM	l I	1	ı		X		i I		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		1	ı	X		1	I I		
					DI		MILMORI D MIORI. REIMBURGABLE IROURAM	l I	l I	ı	A	A	1	i I		
							- OR -	 	 	ı	1	1	T T	I I		
							- OA -	 	1	I	1	1	T T	I I		
								I	- 1	I	1	1	1	1		

WELL C	· ~ 1,	1007				mb immonerior	CODE	,								I AGE 05
							T-	L C	- P   G	- N	A- B	<b>D</b> -	R   F- U	1		
	GL GL DR SUB COST CR SUB						A7	ΓΗ   A'	ГН   Т	RN	APR	PF	RG   CST	1		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SI	RC   T	MG   T	YP	CAT	FI	N   CAT	FD-GRP	OBJECT CLASS	ON
						st for prior year downward adjustment- expired $st$										
J	4872	2				DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED								100-399	SAME AS A	
						ORDERS - PAID								430-499		
														530-599		
														940-959		
														980-999		
				4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION										
				AD		CATEGORY A APPORT DIRECT PROGRAM					X	}	<b>(</b>			
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM					X	}	(			
				BD		CATEGORY B APPORT DIRECT PROGRAM					X	}	<b>(</b>			
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM					X	}	<b>(</b>			
						NOTE: ESTIMATED ACCRUALS MUST BE REVERSED UNDER										
						TC 086 WHEN RECORDING ACTUAL ACCRUALS UNDER THIS										
						TRANSACTI ON CODE.										
088						ESTI MATED ACCRUALS - PARTI AL - CONSTRUCTI VE										09/25/96
						RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER										
						ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT										
A	6101	1				OPERATI NG/PROGRAM EXPENSES								000- 599	MAJOR OC'S 25, 41	
		GD				GOVERNMENT - DIRECT PROGRAM				X		}	<b>(</b>	900-999		
		GR				GOVERNMENT - REI MBURSABLE PROGRAM				X		}	(			
		ND				NON-GOVERNMENT - DIRECT PROGRAM				X		}	<b>(</b>			
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM				X		}	<b>(</b>			
				1418		ADVANCES TO OTHERS - ESTIMATED ACCRUALS										
				G		GOVERNMENT				X						
				N		NON- GOVERNMENT				X						
						- ALSO -		-		- 1						
								-		-						
В	4802					UNDELIVERED ORDERS - PAID		-		-				SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM		-			X		•			
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM		-		- 1	X	}	<b>(</b>			

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL |ATH|ATH|TRN|APR|PRG|CST| UPDATED DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP ON TC# OBJECT CLASS BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X | 4902 EXPENDED AUTHORITY - PAID CATEGORY A APPORT. - DIRECT PROGRAM AD CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR | X | X BD CATEGORY B APPORT. - DIRECT PROGRAM  $X \mid X$ BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X | - AND -*FOR REIMBURSABLE TRANSACTION* (GR & NR TRANSACTIONS) C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - OR -* IF TRANSFERS FROM OTHER FEDERAL AGENCIES * D 2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE 400-499 SAME AS A TRANSFER 960-999 G GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED GOVERNMENT G - OR -* IF MANAGEMENT OR CONSOLIDATED WORKING FUND * E 2313 ADVANCES - ALL OTHER 500-599 SAME AS A G GOVERNMENT

| X | |

REVENUE FROM SERVICES PROVIDED

GOVERNMENT

5200

															R   F- U			
	GL				L										G   CST			UPDATED
TC#	DR	SUB	COST	C	R SU	JΒ	COST	DESCRI PTI ON	SR	C   TI	/IG   T	YP	CAT	FI	N   CAT	FD-GRP	OBJECT CLASS	ON
																1		
								- OR -				-						
												- 1						
								*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*				- 1						
								(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)				- 1						
												- 1						
F	1314							ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED								000-399	SAME AS A	
																900-959		
												- 1						
				5	200			REVENUE FROM SERVICES PROVIDED				- 1						
					N			NON- GOVERNMENT	1	1		<b>X</b>		l	1	1		
									İ	Ì	İ	ĺ		ĺ	İ	Ì		
								- AND -	i	i	i	i		İ	i	i		
									i	i	i	i		i	i	i i		
								* FOR AMOUNT OF DIRECT EXPENSE IN A *	i	i	i	i		i I	i	i		
									i	i	i	i		i I	i	i		
G	3100							APPROPRIATED CAPITAL	' 	i	' 	i		l I	i	030-599	SAME AS A	
ŭ	0100							THE CHILL	1		' 			 	i	910-999	SAME AS A	
									1			1		l I	1	310-333		
				=	700			APPROPRIATED CAPITAL USED	1					 	1	1		
				3	700			APPROPRIATED CAPITAL USED				- 1			1	1		
									ı	ı	ı	- 1		l	I	I		
089								RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT,	ı	ı	ı	1		I	ı	I		07/31/96
								SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE	i	i	i	i		i I	i	i		
								PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH	i	i	i	i		' 	i	i		
								WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED		i	' 	i		i I	i	i		
										i	i	i		' 	i	i		
Δ	6101							OPERATI NG/PROGRAM EXPENSES	1	1				l I	i	000-599	MAJOR OC' S 24-26, 41,	
А	0101	GD						GOVERNMENT - DIRECT PROGRAM	1	1		X		   X	1	900-999	31. 90' S	
		GR						GOVERNMENT - REI MBURSABLE PROGRAM	1			л  Х		X		1 300-333	31. 30 3	
		ND						NON-GOVERNMENT - DI RECT PROGRAM	1	1		л  Х		X	•	1		
									1							1		
		NR						NON-GOVERNMENT - REIMBURSABLE PROGRAM	1	1		X		X	1	1		
					417			ADVANCES TO OTHERS OTHER THAN THROUGH DAS	1	1				 	1	1		
				1	417			ADVANCES TO OTHERS - OTHER THAN THROUGH PMS	1	-		1 17		l	1	1		
					G			GOVERNMENT				X			1	1		
					N			NON- GOVERNMENT				X			1	1		
									I	I	I			I	I	1		

| T- L | C- P | G- N | A- B | D- R | F- U |

	GL			GL			AT	H ATH	'   TRN	APR	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SR	C   TMG	TYP	CAT	FI N	CAT	FD- GRP	OBJECT CLASS	ON
						- ALSO -									
	4040					ALLOWANCES AVAILABLE FOR COLORS THENT (ORVINGENT OV							GANE AG A	GANES AG A	
В	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION							SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM		1			X				
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM		- 1			X				
		BD				CATEGORY B APPORT DIRECT PROGRAM		1			X				
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM		1	 	X	X				
				4900		EXPENDED AUTHORITY		1	 	 	1	1 1			
				4900 GD		GOVERNMENT - DIRECT PROGRAM		1	   <b>v</b>	1	   <b>v</b>				
				GR		GOVERNMENT - REI MBURSABLE PROGRAM		1	X   X	1	X   X	1 1			
				ND		NON-GOVERNMENT - DIRECT PROGRAM		1	A   X	1	X				
				NR		NON-GOVERNMENT - REIMBURSABLE PROGRAM	1	1	X	1	X	1 1			
				NIC		NON-GOVERNMENT - RELINDURSABLE I ROGRAM	1	1	A. 	1	A	1 1			
						- AND -		1	l I	1	l I	1 1			
						מוש		i	l I	 	l I	1 1			
						* FOR REIMBURSABLE TRANSACTION *	' 	1	l I	i	l I	 			
						(GR/NR TRANSACTIONS)	' 	1	l I	i	l I	 			
						(div liv livinoriono)	' 	i	! 	i I	l I	' ' 			
C	4250					REIMBURSEMENTS AND OTHER INCOME EARNED	i	i	! 	i	 	' '	SAME AS A	SAME AS A	
Č	1200					NELLECTOR AND CLARK THOUSE EMBER	İ	i	' 	i I	i I	' '	5.1.1.2 .1.5 .1.	5.1.2 1.5 1.	
				4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	i	i	' 	i	i I	 i i			
							i	i	' 		İ	ii			
						- AND -	i	i	' 	i I	i I	ii			
							i	i	' 	i I	i I	ii			
						* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *	i	i		i	İ	ii			
							i	i		i I	i I	i i			
D	2312					ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	i	i		i I	i I	i i	400-499		
						TRANSFER	i	i		i I	i I	i i	960-999		
		G				GOVERNMENT	i	i	X	İ		i i			
							i	İ		ĺ		i			
				5100		REVENUE FROM GOODS SOLD		1				ı i		MAJOR OC'S 26, 31	
				G		GOVERNMENT			X			1 1			
				5200		REVENUE FROM SERVICES PROVIDED								MAJOR OC'S 24, 25, 41	
				G		GOVERNMENT			<b>X</b>						

|T-L|C-P|G-N|A-B|D-R|F-U| |ATH|ATH|TDN|ADD|DDC|CCT| |ATH|ATH|TDN|ADD|DDC|CCT| |ATH|ATH|TDN|ADD|DDC|CCT|

	GL			GL			ATI	H   ATH	TRN	<b>AP</b>	R   PR	GCS	Γ		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SRC	C TMG	TYP	CA	T FI	N   CA	T   FD- GRP	OBJECT CLASS	ON
						- OR -	-								
													!		
						* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *		!					!		
Б	0010					ADVANCEC ALL OTHER								CAME AC D	
E	2313	C				ADVANCES - ALL OTHER		1	   v			1	500-599	SAME AS D	
		G				GOVERNMENT		1	X			1	1		
				5100		REVENUE FROM GOODS SOLD	l I	1	1	1	1	1	I I	SAME AS D	
				G G		GOVERNMENT	ı	ı	X	1	1	1	I	SAME AS D	
				u		UO VIINIMENT		i	^			i	I		
				5200		REVENUE FROM SERVICES PROVIDED	' 	i	1			i	1		
				G		GOVERNMENT	i	i	X	ì	i	i	i		
							i	i	 	i	i	i	i		
						- OR -	i	i	İ	i	i	i	İ		
							i	i	İ	i	i	i	i		
						*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*	1	1				1	1		
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)		1					1		
							1						1		
F	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	-						000-399	SAME AS D	
													900-959		
				5100		REVENUE FROM GOODS SOLD							1		
				N		NON- GOVERNMENT			X						
													1		
				5200		REVENUE FROM SERVICES PROVIDED									
				N		NON- GOVERNMENT			X						
								!					!		
						- AND -		!		!			1		
						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *		1				1	1		
						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *		1		1		1	1		
C	3100					APPROPRIATED CAPITAL		1	1	1	1	1	030-599	SAME AS A	
ď	3100					AFFRORMATED CATTIAL	1	1	1	1	1	1	910-999	SAINE AS A	
								1	1	1	1	i	310 333		
				5700		APPROPRIATED CAPITAL USED		1	i I	1			1		
				3700		THE VIEW OF THE VOID		1	! 	İ		ı	1		
						NOTE: ESTIMATED ACCRUALS MUST BE REVISED UNDER TO	i	i		ĺ	i	i	i		
						088 WHEN RECORDING ACCRUALS UNDER THIS TRANSACTION	i	i	İ	i	i	i	i		
						CODE.	i	i	İ	i	i	i	i		
							'	1	'		'	'	1		

Mai Ci	1 21, 1	1997				IIIIS TRANSACTI	ON CODE	3								FAGE 70
	GL GL						<b>T</b> -	-L C	- P   G-	N   A-	B D	R   F-	- U			
	GL			GL			A	ΓΗ   A'	TH TR	N   AI	PR   P	RG   CS	ST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SI	RC   T	MG   TY	P   CA	T   F	N   CA	AT   1	FD- GRP	OBJECT CLASS	ON
							'		'		'					
08A						ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT -	1									09/25/96
						ACCRUAL NOT PREVIOUSLY OBLIGATED	1									
							1		-			- 1	- 1			
A	4170					TRANSFERS - CURRENT-YEAR AUTHORITY	1							960-999	42. 1A, 41. 78	
							1		-			- 1	- 1			
							1					- 1	- 1			
							1		-			- 1	- 1			
				4620		OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION	1					- 1	- 1			
							1	1	1		1	1	1			
						- AND -	1	1	1		1	1	1			
							i	İ	İ	İ	İ	i	Ĺ			
В	6101					OPERATI NG/PROGRAM EXPENSES	i	i	i	i	i	i	i	SAME AS A	SAME AS A	
		ND				NON-GOVERNMENT - DIRECT PROGRAM	i	i	X	: i	· i :	K	i			
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM	i	i	,   X			ĸ İ	i			
							i	i	i	i	i	i	i			
				2190		OTHER ACCRUED LIABILITIES	i	i	i	i	i	i	i			
				N		NON- GOVERNMENT	i	i	' X	i	i	i	i			
							i	i		i	i	i	i			
						- AND -	i	i	i	i	i	i	i			
							i	i	i	i	i	i	i			
C	4620					OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION	i	i	i	i	i	i	i	SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	i	i	i	1	(   )	κİ	i			
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i		-   : [ ] :		i			
		BD				CATEGORY B APPORT DIRECT PROGRAM	i	i	i		-   : [ ] :		i			
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i		-	. :	i			
							i	i	i		- , ·	- I	i			
				4901		EXPENDED AUTHORITY - UNPAID	' 	i	i	i	' 	i	i			
				AD		CATEGORY A APPORT DIRECT PROGRAM	' 	i	i		(   (   )	K	i			
				AR		CATEGORY A APPORT REI MBURSABLE PROGRAM	l I	1	l I			*   K	1			
				BD		CATEGORY B APPORT DIRECT PROGRAM	l I	1	ı İ		·   :		1			
				BR		CATEGORY B APPORT REI MBURSABLE PROGRAM	l I	1	l I		.   . [ ] ]		1			
				DI		CALLEGORI D'MIORI. RELINDURGADEE INCURANT	l I	1	l I	1	·   ·	• I	1			
						- AND -	l I		ı			1	1			
						IND	l I	1	ı	1	 	1	1			
							ı	- 1	1	I	ı	1	- 1			

Mai Ci	1 ~1, 1	1007				inio immonerion										TAGE 71
							T-	L C-	- P   G-	N   A-	B D	- R   F	- U			
	GL			GL			A7	TH   AT	TH TI	RN   AI	PR   P	RG   C	ST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SI	RC   TI	MG   T	YP   CA	T F	IN C	AT	FD- GRP	OBJECT CLASS	ON
						* FOR THE AMOUNT OF DIRECT EXPENSE IN B *	ı	1								
						FOR THE AMOUNT OF DIRECT EALENSE IN D		-		- 1	1	- 1				
D.	0100					ADDDODDI ATED CADITAL		- 1	-	- 1	-	- 1	- !		CAME AC A	
D	3100					APPROPRIATED CAPITAL			!			- !		SAME AS A	SAME AS A	
						ADDRODDA INTO GADANA VIGOR		!	!				. !			
				5700		APPROPRIATED CAPITAL USED			!		!					
												- !				
						NOTE: THIS COMPOUND ENTRY SHOULD BE DONE MONTHLY.				- 1		- 1	١			
						THIS REFLECTS THE ESTIMATES MADE FOR PROGRAM			ı	I			١			
						BENEFIT OUTLAYS AND WHICH BYPASSES THE							١			
						ALLOTMENT/ALLOWANCE PROCESS.										
						NOTE: THIS ESTIMATE WILL BE REVERSED WHEN ACTUAL			-				- 1			
						PAYMENTS ARE RECEIVED IN 19C.				-		-				
090						RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT,	ı	ı	ı	1	ı	1	ı			09/17/96
						SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE	i	i	i	i	i	i	i			
						PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH	i	i	i	i	i	i	i			
						WERE PREVIOUSLY OBLIGATED)	i	i	i	i	i	i	i			
						,	i	i	i	i	i	i	i			
А	1511					OPERATING MATERIALS AND SUPPLIES HELD FOR USE	ı İ	İ	i	i	i	i	' 	000- 399	26. 21-26. 29, 26. 4A-26. 4Z,	
••	1011	M				MATERIALS AND SUPPLIES FOR USE	' 	i	i	i		i	' 	900- 959	26. 5A-26. 5Z (EXCEPT FOR	
		111				MILWIALS AND SUITELES FOR USE	l I	1	1	1	1		, ,	300 333	26. 5C AND 26. 5E),	
							l I		1	1		- 1	1		26. 71-26. 7Z, 26. 91-26. 9Z	
								1		- 1		- 1	1		20. 71-20. 72, 20. 31-20. 32	
	1521					INVENTORY HELD FOR SALE		1		- 1		- 1	1	000-399	26. 21- 26. 28, 26. 4A- 26. 4Z,	
	1321	s				MATERIALS AND SUPPLIES FOR SALE	l I	1		- 1		- 1		900- 959	26. 5A- 26. 5Z (EXCEPT FOR	
		3				NATERIALS AND SUFFLIES FOR SALE		-	- 1	1		- 1		900-939		
									-	- 1		- 1			26. 5C AND 26. 5E),	
									!						26. 71-26. 7Z, 26. 91-26. 9Z	
						CTO CURVE IN TERM IN C. WILL AND DESCRIPTION			!							
	1571					STOCKPILE MATERIALS HELD IN RESERVE						- !		000-399	26. 41-26. 49	
									ı	ı		- 1	ı	900-959		
	1591					OTHER RELATED PROPERTY								000- 599	26. 5C AND 26. 5E	
														900-999		
	1710					LAND								000- 599	32. 11	
														900-999		

											B   D- R				
	GL			GL					•		R   PRG				UPDATED
TC#	DR	SUB	COST	CR SI	JB COST	DESCRI PTI ON	SR	RC   TM	G   TY	P   CA	Γ FIN	CAT	FD-GRP	OBJECT CLASS	ON
	1701					CONCERNATION AND PROCEEDING BY OTHER CONCERNS THE								00.71	
	1721					CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT	!						000-599	32. 51	
						AGENCI ES	!		!	!			900-999		
							!								
	1722					CONSTRUCTION IN PROGRESS - BY ALL OTHERS	I						000-599	32. 52	
							I						900-999		
	1730					BUILDINGS	I						000- 599	32. 21-32. 2C, 32. 41	
							l						900-999		
	1740					OTHER STRUCTURES AND FACILITIES							000-599	32. 31- 32. ЗН	
													900-999		
	1751					EQUIPMENT IN USE OTHER THAN IT (ADP & TC)							000-599	31. 10-31. 3Z, 31. 50-31. 7Z	
													900-999		
	1753					CENTRAL LIBRARY - EQUIPMENT & BOOKS							000-599	31. 80- 31. 8Z	
													900-999		
	1756					IT (ADP & TC) EQUIPMENT IN USE							000-599	31. 41, 31. 47-31. 49	
													900-999		
	1810					ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE							000-599	31. AA, 32. 60	
													900-999		
	1830					IT (ADP AND TC) SOFTWARE							000-599	31. 43, 31. 4D	
													900-999		
	6101					OPERATI NG/PROGRAM EXPENSES							000-599	MAJOR OC' S 24-26	
		GD				GOVERNMENT - DIRECT PROGRAM			X		X		900-999	(EXCLUSIVE OF THOSE SHOWN	
		GR				GOVERNMENT - REIMBURSABLE PROGRAM			X		X			ABOVE FOR 26'S), 31.90'S	
		ND				NON-GOVERNMENT - DIRECT PROGRAM			X		X				
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X		l		
													l		
				1417		ADVANCES TO OTHERS - OTHER THAN THROUGH PMS									
				G		GOVERNMENT			X						
				N		NON- GOVERNMENT			X						

| T- L | C- P | G- N | A- B | D- R | F- U | GL GL |ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP ON TC# DR OBJECT CLASS - ALSO -* FOR CURRENT YEAR * B 4802 UNDELIVERED ORDERS - PAID SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR | X | X | BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4902 EXPENDED AUTHORITY - PAID AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM  $X \mid X$ BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -* FOR REIMBURSABLE TRANSACTIONS * (GR/NR TRANSACTIONS) C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - AND -* IF TRANSFERS FROM OTHER FEDERAL AGENCIES * D 2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE 400-499 TRANSFER 960-979 G GOVERNMENT 5100 REVENUE FROM GOODS SOLD MAJOR OC'S 26, 31, 32 G GOVERNMENT

ON

March 21, 1997 HHS TRANSACTION CODES | T- L | C- P | G- N | A- B | D- R | F- U | UPDATED GLGL|ATH|ATH|TRN|APR|PRG|CST| DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS TC# 5200 REVENUE FROM SERVICES PROVIDED MAJOR OC'S 24, 25, 41 GOVERNMENT G - OR -* IF MANAGEMENT OR CONSOLIDATED WORKING FUND * E 2313 ADVANCES - ALL OTHER 500-599 SAME AS D G GOVERNMENT 5100 REVENUE FROM GOODS SOLD G GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED G GOVERNMENT - OR -*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED* (BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY) F 1314 ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED 000-399 SAME AS D 900-959 5100 REVENUE FROM GOODS SOLD N NON-GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED N NON-GOVERNMENT - AND - st  FOR THE AMOUNT CAPITALIZED IN A  st 

> 030-599 910-999

G 3100

APPROPRIATED CAPITAL

TC#	GL DR	SUB	COST	GL CR SUB	COST	DESCRI PTI ON	AT	TH   A7	гн   т	RN   A	APR   I	D-R F PRG C FIN C	ST	FD- GRP	OBJECT CLASS	UPDATED ON
				3211		INVESTMENT IN CAPITAL ASSETS			     			     			26. 20, 26. 40, 26. 5A- 26. 5Z, 26. 70, 26. 90, 31. 10- 31. 80, 32' S	
						- OR -	   	i	   	i	i	; ;	i			
						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *	 			 	 					
Н	3100					APPROPRIATED CAPITAL	 			 				SAME AS G		
				5700		APPROPRIATED CAPITAL USED	   	   	   	   	   	   			SAME AS A (EXCLUSIVE OF THOSE SHOWN IN G ABOVE)	
						NOTE: ESTIMATED ACCRUALS MUST BE REVERSED UNDER TC 088 WHEN RECORDING ACTUAL ACCRUALS UNDER THIS TRANSACTION CODE.	   	   	   			 	   			
091						RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)						1				02/27/97
A	1511	M				OPERATING MATERIALS AND SUPPLIES HELD FOR USE MATERIALS AND SUPPLIES FOR USE						     		000- 399 900- 959	26. 21-26. 28, 26. 4A-26. 4Z, 26. 5A-26. 5Z (EXCEPT FOR 26. 5C AND 26. 5E),	
	1501					ANALYTONY HELD FOR CALE	 	İ	 	İ	İ	İ	İ	000, 000	26. 71- 26. 7Z, 26. 91- 26. 9Z	
	1521	S				INVENTORY HELD FOR SALE  MATERIALS AND SUPPLIES FOR SALE								000- 399 900- 959	26. 21-26. 28, 26. 4A-26. 4Z, 26. 5A-265Z (EXCEPT FOR 26. 5C AND 26. 5E), 26. 71-26. 7Z, 26. 91-26. 9Z	
	1571					STOCKPILE MATERIALS HELD IN RESERVE								000- 399 900- 959	26. 41-26. 49	
	1591					OTHER RELATED PROPERTY								000- 399 900- 999	26. 5C AND 26. 5E	
	1710					LAND								000- 599	32. 11	

TC#	GL DR	SUB	COST	GL CR	SUB	COST	DESCRI PTI ON	AT	'H   A	TH   T	RN   A	PR	PRG	F-U  CST  CAT		D- GRP	OBJECT CLASS	UPDATED ON
	1721						CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT AGENCIES	     	     	     	     	     		       	i 	900- 999 000- 599 900- 999	32. 51	
	1722						CONSTRUCTION IN PROGRESS - BY ALL OTHERS	   	   	   		   		   		000- 599 900- 999	32. 52	
	1730						BUILDINGS	   	 	   				   		000- 599 900- 999	32. 21-32. 2C, 32. 41	
	1740						OTHER STRUCTURES AND FACILITIES							   		000- 599 900- 999	32. 31-32. 3Z	
	1751						EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	   						   		000- 599 900- 999	31. 10-31. 3Z, 31. 50-31. 7Z	
	1753						CENTRAL LIBRARY - EQUIPMENT & BOOKS							     		000- 599 900- 999	31. 80- 31. 8Z	
	1756						IT (ADP & TC) EQUIPMENT IN USE							     		000- 599 900- 999	31. 41, 31. 47-31. 49	
	1810						ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	     						     		000- 599 900- 999	31. AA, 32. 60	
	1830						IT (ADP AND TC) SOFTWARE	     	;   	     		     		     		000- 599 900- 959	31. 43, 31. 4D	
	6101	GD GR ND NR					OPERATI NG/PROGRAM EXPENSES GOVERNMENT - DI RECT PROGRAM GOVERNMENT - REI MBURSABLE PROGRAM NON-GOVERNMENT - DI RECT PROGRAM NON-GOVERNMENT - REI MBURSABLE PROGRAM				X   X   X   X	İ	X X X	İ		000- 599 900- 999	MAJOR OC'S 24-26 (EXCLUSIVE OF THOSE SHOWN ABOVE FOR 26'S), 31.90'S, 41	
				21	10 G		ACCOUNTS PAYABLE GOVERNMENT	 	 		, X	l I		 	 			

|T-L|C-P|G-N|A-B|D-R|F-U|

GL GL | ATH|ATH|TRN|APR|PRG|CST| UPDATED

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	GL			GL				ATH	[ ATI	H   TI	RN   A	APR	PRO	CST			UPDATE
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SRC	TM	G   TY	/P   C	CAT	FIN	CAT	FD- GRP	OBJECT CLASS	0
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В	4801						UNDELIVERED ORDERS - UNPAID				- [	- 1		1 1	SAME AS A	SAME AS A	
		AD					CATEGORY A APPORT DIRECT PROGRAM					<b>X</b>	X	1 1			
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM					<b>X</b>	X				
		BD					CATEGORY B APPORT DIRECT PROGRAM				- [	<b>X</b>	X	-			
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM					X	X				
												- 1					
				490	1		EXPENDED AUTHORITY - UNPAID							1 1			
					AD		CATEGORY A APPORT DIRECT PROGRAM					X	X				
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM				-	X	X				
					BD		CATEGORY B APPORT DIRECT PROGRAM					X	X				
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM					X	X				
							- AND -				-						
									!		-						
							* FOR REIMBURSABLE TRANSACTIONS *		!		- !						
							(GR/NR TRANSACTIONS)		1		-						
	4050						DELADUDCEMENTEC AND OTHER INCOME PARKER		1		-			1 1	CAME AC A	CAME AC A	
C	4250						REIMBURSEMENTS AND OTHER INCOME EARNED				-				SAME AS A	SAME AS A	
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				424	U		UNFILLED CUSTOMER ORDERS - OBLIGATED	1	1		- 1			1 1			
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							- ALSO -	l I	1	1		 		1 1			
							* IF CURRENT-YEAR AND RECEIVING REPORT IS VALUED AT	1	1			, ,		1 1			
							LESS THAN OBLIGATION (FOR PRIOR YEAR SEE M, N OR O) *	1	1			, ,		1 1			
							HESS THEN OBLIGHTION (TOWN THEN SEE IN, IN ON O)	İ	ì	' 	i	i		1 1			
D	4801						UNDELIVERED ORDERS - UNPAID	i	i	i	i	i		i i	SAME AS A	SAME AS A	
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				461	2		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	i	i	i	i	' 		i i			
					AD		CATEGORY A APPORT DIRECT PROGRAM	i	i	i	i	X	X	 			
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i			X				
					BD		CATEGORY B APPORT DIRECT PROGRAM	i	i	i			X				
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i			X				

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL|ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# DR OBJECT CLASS ON - AND -* FOR REIMBURSABLE TRANSACTIONS * (GR/NR TRANSACTIONS) E 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - OR -* IF CURRENT-YEAR AND RECEIVING REPORT IS VALUED AT MORE THAN OBLIGATION (FOR PRIOR YEAR SEE M, N OR O) F 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X 4801 UNDELIVERED ORDERS - UNPAID AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -* FOR REIMBURSABLE TRANSACTIONS * (GR/NR TRANSACTIONS) G 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED SAME AS A SAME AS A 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED - AND -

March 21, 1997 HHS TRANSACTION CODES PAGE 79 | T- L | C- P | G- N | A- B | D- R | F- U | | ATH | ATH | TRN | APR | PRG | CST | UPDATED GLGLDR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON TC# * IF TRANSFERS FROM FEDERAL AGENCIES * - OR -

H 2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE 400-499 TRANSFER 960-999 G GOVERNMENT 5100 REVENUE FROM GOODS SOLD MAJOR OC'S 26, 31, 32 G GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED MAJOR OC'S 24, 25, 41 G GOVERNMENT - OR -* IF CONSOLIDATED WORKING FUND * I 2313 ADVANCES - ALL OTHER SAME AS H 500-599 GOVERNMENT G 5100 REVENUE FROM GOODS SOLD G GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED G GOVERNMENT - OR -*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED* (BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)

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900-959

SAME AS H

ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED

REVENUE FROM GOODS SOLD

NON-GOVERNMENT

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				3211		INVESTMENT IN CAPITAL ASSETS		-							26. 20, 26. 40,	
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M	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	1	1	ı	1			I I	I SAMEAS A	SAME AS A	
141	4012	AD				CATEGORY A APPORT DIRECT PROGRAM		1			v 1	X	1	SAME AS A	SAME AS A	
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				4881		UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED		- [		- 1			1	I		
						ORDERS - UNPAID		-		- 1	_		1	1		
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		BR				CATEGORY B APPORT REIMBUR	SABLE PROGRAM	1	1		X	}	(	1		
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				4310		ANTICIPATED RECOVERIES OF PRIOR-Y	YEAR OBLIGATIONS	i	İ	İ	Ì	İ	Ì	i		
				A	AD	CATEGORY A APPORT DIRECT	PROGRAM	i	i	i	X	X	[]	i		
				A	AR.	CATEGORY A APPORT REIMBUR	SABLE PROGRAM	i	i	i	X	X	[]	i		
				I	BD	CATEGORY B APPORT DIRECT	PROGRAM	i	i	i	X	}	[ ]	i		
				I	BR	CATEGORY B APPORT REIMBUR	SABLE PROGRAM	i	i	i	X	}	[ ]	i		
								i	i	i	i	i	i	i		
						- OR -		i	i	i	i	i	i	i		
								i	i	i	i	i	i	i		
						* FOR PRIOR-YEAR DOWNWARD ADJUSTN	NENT - EXPIRED *	i	i	i	i	i	i	i		
								i	i	i	i	i	i	i		
0	4871					DOWNWARD ADJUSTMENT OF PRIOR-YEAR	R UNDELI VERED	i	i	i	i	i	i	100-399	SAME AS A	
						ORDERS - UNPAID		i	i	i	i	i	i	430-499		
		AD				CATEGORY A APPORT DIRECT	PROGRAM	i	i	i	ı X	,   X	, (	530-599		
		AR				CATEGORY A APPORT REI MBUF		i	i	i		}		940-959		
		BD				CATEGORY B APPORT DIRECT		i	i	i	•	1		980-999		
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					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	1	1	ı		X	ı x				
					DI		CATEGORY D ATTORY. REFEDENCIABLE PROGRAM	1				A.	AL 				
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P	4590	1				A	APPORTI ONMENTS - UNAVAI LABLE	I							000- 199	SAME AS A	
		AD					CATEGORY A APPORT DIRECT PROGRAM	I			- 1	X	X		400-459		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	1				X	X		500-559		
		BD					CATEGORY B APPORT DIRECT PROGRAM	1				X	<b>X</b>		900-939		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1				X	X		960-979		
								1		-	-						
				4612	2	A	ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	1	1	- 1	1		I				
					AD		CATEGORY A APPORT DIRECT PROGRAM	i	i	i	i	X	X	i i			
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i	i	X					
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							NOTE: ENTRIES D-G AND M-O ARE FOR THE DIFFEREN	JCE	1				 				
							BETWEEN THE OBLIGATED AMOUNT AND THE DELIVERED	NCE	- 1								
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						A	AMOUNT.	I	I				l	ı			
								*** <b>DD</b> G									00 /40 /00
092							FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AV	MARDS	- !					!			09/19/96
							FINANCED THROUGH GRANTS MANAGEMENT FUNDS	l .	- 1								
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A	6101					C	PPERATI NG/PROGRAM EXPENSES	I							000- 599	MAJOR OC'S 25, 41	
		GD					GOVERNMENT - DIRECT PROGRAM	I			X		X		900-999		
		GR					GOVERNMENT - REIMBURSABLE PROGRAM	1			X		<b>X</b>				
		ND					NON-GOVERNMENT - DIRECT PROGRAM	1			X		X				
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM	1			X		<b>X</b>				
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				1413	3	Α	ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS	I									
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TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SR	C   TM	G   TY	P   CA	T   F	IN   CA	Τ	FD- GRP	OBJECT CLASS
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		AD					CATEGORY A APPORT DIRECT PROGRAM	i	i	i	' X		K	i		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i				i		
		BD					CATEGORY B APPORT DIRECT PROGRAM	i	i	i				i		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i				i		
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				490	)2		EXPENDED AUTHORITY - PAID	İ	i	İ	i	i	i	i		
					AD		CATEGORY A APPORT DIRECT PROGRAM	İ	Ì	Ì	X	1	K	İ		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM				X	2	K	-		
					BD		CATEGORY B APPORT DIRECT PROGRAM				X	1	<b>K</b>	-		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM				X	1	<b>K</b>	-		
							- AND -									
							* FOR REIMBURSABLE TRANSACTIONS *(GR & NR TRANSACTIONS)									
C	425	0					REIMBURSEMENTS AND OTHER INCOME EARNED								SAME AS A	SAME AS A
				<b>42</b> 4	10		UNFILLED CUSTOMER ORDERS - OBLIGATED									
							- ALSO -									
							*IF RECEIVING REPORT IS VALUED AT LESS THAN OBLIGATION*				-					
_		_														
D	480						UNDELIVERED ORDERS - PAID						.		SAME AS A	SAME AS A
		AD					CATEGORY A APPORT DIRECT PROGRAM					2				
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM		1			2				
		BD					CATEGORY B APPORT DIRECT PROGRAM		1			2		-		
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				461	9		ALLOWANCES AVAILABLE END COMMUNATION CATTON	1	1	1	1		1	-		
				401			ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION CATEGORY A APPORT DIRECT PROGRAM	1	I I	l I	   v	 	l v i	-		
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							- AND -	 	I I	l I	1	I	I I	1		
							- MID -	1	1	-	- 1	ı		- 1		

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TC#	DR	SUB COS		COST DESCRIPTION	SRC   TMG   TYP   CAT   FIN   CAT   FD-GRP OBJECT CLASS ON
10#	DK	300 003	i ck sub	COS1 DESCRIPTION	SICC  IMD   III   CAI   FIN   CAI   FD-GRI UDJECT CLASS UN
				* FOR REIMBURSABLE TRANSACTIONS *	
				(GR/NR TRANSACTIONS)	
-	4000			INITIALLED CHICKONETS ORDERS ANIONAL CARREST	
r	4230			UNFILLED CUSTOMER ORDERS - UNOBLIGATED	SAME AS A SAME AS A
			40.40	INDIANA DE CHICEOLES ADDESC ADVACAMEN	
			4240	UNFILLED CUSTOMER ORDERS - OBLIGATED	
				on.	
				- OR -	
				*** PROPERTY OF PERSONS AS A MARKET AND PROPERTY OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAMPAIN OF A CAM	CATTY ON THE RESIDENCE OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE
				*IF RECEIVING REPORT IS VALUED AT MORE THAN OBLIGA	GAT1UN*
-	4040			AND ON ANGERGANATA AND ELEOPORTO COMPARTMENT (ON LICHTER ON	
F	4612			ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	SAME AS A SAME AS A
		AD		CATEGORY A APPORT DIRECT PROGRAM	
		AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	
		BD		CATEGORY B APPORT DIRECT PROGRAM	
		BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	
			1000	MAINTEN A METERS OF STREET	
			4800	UNDELIVERED ORDERS	
			GD	GOVERNMENT - DIRECT PROGRAM	
			GR	GOVERNMENT - REIMBURSABLE PROGRAM	
			ND	NON-GOVERNMENT - DIRECT PROGRAM	
			NR	NON-GOVERNMENT - REIMBURSABLE PROGRAM	
				AND	
				- AND -	
				* FOR REIMBURSABLE TRANSACTIONS *	
				(GR/NR TRANSACTIONS)	
	4940			INICITIED CUCTOMED ODDEDC ODLICATED	
G	4240			UNFILLED CUSTOMER ORDERS - OBLIGATED	SAME AS A SAME AS A
			4230	UNFILLED CUSTOMER ORDERS - UNOBLIGATED	
			4230	UNFILLED CUSTOWER ORDERS - UNUBLIGATED	
				- AND -	
				ally -	
				* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *	
				IF IMANOPERS FROM OTHER PEDERAL AGENCIES	
10	2312			ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	
п	2012			ADVANCES FROM FEDERAL AGENCIES DI NON-EAFENDITURE	

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						TRANSFER							960-999		
		G				GOVERNMENT			X						
								1							
				5200		REVENUE FROM SERVICES PROVIDED		1						MAJOR OC'S 25, 41	
				G		GOVERNMENT		1	<b>X</b>						
								1							
						- OR -		1							
						* IF CONSOLIDATED WORKING FUND *									
I	2313					ADVANCES - ALL OTHER							500- 599	SAME AS H	
		G				GOVERNMENT			X						
				5200		REVENUE FROM SERVICES PROVIDED									
				G		GOVERNMENT		1	X						
								1							
						- OR -		1							
								1							
						*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*									
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)									
J	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED							000-399	SAME AS H	
								1					900-959		
								1							
				5200		REVENUE FROM SERVICES PROVIDED		1							
				N		NON- GOVERNMENT			X						
						- AND -									
						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *		1		  -					
								1		  -					
K	3100					APPROPRIATED CAPITAL		1					030-599	SAME AS A	
								1					910-999		
				F.770.0		ADDDODDIATED CADITAL LICED		1							
				5700		APPROPRIATED CAPITAL USED		1							
						MOTE. DAND E EMPRIES ARE FOR THE DIFFERENCE		1		  -					
						NOTE: D AND E ENTRIES ARE FOR THE DIFFERENCE	I	1	I	I	I	1			

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL |ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# DR OBJECT CLASS ON BETWEEN OBLIGATED AMOUNT AND THE DELIVERED AMOUNT. NOTE: F AND G ENTRIES ARE FOR THE DIFFERENCE BETWEEN OBLIGATED AMOUNT AND THE DELIVERED AMOUNT. 094 FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS 07/31/96 TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT A 6101 OPERATI NG/PROGRAM EXPENSES MAJOR OC'S 24-26, 000-599 ND NON-GOVERNMENT - DIRECT PROGRAM 900-999 31. 90' S, 41 | X | NR NON-GOVERNMENT - REIMBURSABLE PROGRAM X 1413 ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS NON-GOVERNMENT N - ALSO -B 4800 SAME AS A SAME AS A UNDELIVERED ORDERS ND NON-GOVERNMENT - DIRECT PROGRAM | X | | X | NR NON-GOVERNMENT - REIMBURSABLE PROGRAM | X | | X | 4900 EXPENDED AUTHORITY ND NON-GOVERNMENT - DIRECT PROGRAM NR NON-GOVERNMENT - REIMBURSABLE PROGRAM - AND -* FOR REIMBURSABLE TRANSACTIONS * (GR/NR TRANSACTIONS) C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - ALSO -

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TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SRO	C TM	G T	YP	CAT	FIN	CAT	FD- GRP	OBJECT CLASS
							*IF RECEIVING REPORT IS VALUED AT LESS THAN OBLIGATION*	1		1	- 1			1 1		
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D	4800						UNDELI VERED ORDERS	i	i	i	i		İ	i i	SAME AS A	SAME AS A
		ND					NON-GOVERNMENT - DIRECT PROGRAM	i	i	i:	X		' X	i i		
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM	i	i	'	X		X	ii		
		1120					Non dovernment mentabolished thousand	i	i	'	·-		<del></del>	' '		
				461	9		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION			1			l I	1 1		
				101	AD		CATEGORY A APPORT DIRECT PROGRAM	ı	1			v	   X	1 1		
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					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	!	!	!		Х	X	!!!		
							AND		1		- !					
							- AND -		!							
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							* FOR REIMBURSABLE TRANSACTIONS *		1		١					
							(GR/NR TRANSACTIONS)		1							
Е	4230						UNFILLED CUSTOMER ORDERS - UNOBLIGATED								SAME AS A	SAME AS A
				424	10		UNFILLED CUSTOMER ORDERS - OBLIGATED									
							- OR -									
							*IF RECEIVING REPORT IS VALUED AT MORE THAN OBLIGATION*									
F	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION								SAME AS A	SAME AS A
		AD					CATEGORY A APPORT DIRECT PROGRAM					X	<b>X</b>			
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM					X	<b>X</b>			
		BD					CATEGORY B APPORT DIRECT PROGRAM					X	<b>X</b>			
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM					X	<b>X</b>			
				480	00		UNDELI VERED ORDERS			-						
					ND		NON-GOVERNMENT - DIRECT PROGRAM			2	<b>X</b>		<b>X</b>			
					NR		NON-GOVERNMENT - REIMBURSABLE PROGRAM			:	<b>X</b>		X			
											-					
							- AND -	1	1	ı	i			ı i		
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TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SRC	C   T	MG   T	TYP	CAT	FIN	CAT	FD- GRP	OBJECT CLASS	
							* FOR REIMBURSABLE TRANSACTIONS *	ı	ı	1			l	l I			
							(GR/NR TRANSACTIONS)	i	i	i	i		i I	i i			
								i	i	i	i		i I	i i			
G	4240						UNFILLED CUSTOMER ORDERS - OBLIGATED	i	i	i	i		i I	i i	SAME AS A	SAME AS A	
								i	i	i	ĺ		İ	i i			
				423	0		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	İ	İ	i			İ	l			
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							- AND -										
										- [							
							* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *			- 1							
Н	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE								400-499		
							TRANSFER								960-999		
		G					GOVERNMENT				X						
				510	0		REVENUE FROM GOODS SOLD									MAJOR OC'S 26, 31	
					G		GOVERNMENT			-	X						
				520			REVENUE FROM SERVICES PROVIDED									MAJOR OC'S 24, 25, 41	
					G		GOVERNMENT			-	X						
							- OR -		-								
									1			  -	  -				
							* IF CONSOLIDATED WORKING FUND *							 			
т	0010						ADVANCES ALL OTHER								500 500	CAME AC II	
1	2313	G					ADVANCES - ALL OTHER GOVERNMENT				v	 		 	500- 599	SAME AS H	
		G					GO V ERINIMEN I	ı	1	- 1	Λ	 	1	 			
				510	0		REVENUE FROM GOODS SOLD	ı	1	- 1		 	 	 			
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					u		UO VERMINERYI			 	Α.	 	 	, , , ,			
				520	0		REVENUE FROM SERVICES PROVIDED	İ	1	1 1		 	 	, l   l			
				520	G		GOVERNMENT	i	i	1	X	! 	! 	, I			
					-			i	i	' 	-		İ	, , 			
							- OR -	i	i	i			İ				
								i	i	i				 			
							*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*	i	İ	i				i i			

Marci	1 21, 1	997				nns Transaction	CODE	3								FAGE 69
							T-	- L   C-	- P   G	- N   A-	B   D-	R   F-	U			
	GL			GL			A7	TH   A	TH   T	RN   AI	PR   PI	RG   CS	ST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SI	RC   TI	MG   T	YP   CA	AT   FI	N   CA	Τİ	FD- GRP	OBJECT CLASS	ON
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)	-	1	-	1	-		-			
							- 1	1	- 1	1	- 1		1			
J	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	İ	i	i	Ĺ	İ	Ĺ	İ	000-399	SAME AS H	
							İ	i	İ	Ĺ	İ	Ĺ	İ	900-959		
							İ	i	İ	Ĺ	i	Ĺ	İ			
				5100		REVENUE FROM GOODS SOLD	i	i	i	i	i	i	Ĺ			
				N		NON- GOVERNMENT	i	i	1	X	i	i	i			
							i	i	i	i	i	i	i			
				5200		REVENUE FROM SERVICES PROVIDED	i	i	i	i	i	i	i			
				N		NON- GOVERNMENT	i	i	,   1	χİ	i	i	i			
						Non dovernment		i		·-   						
						- AND -		i	' 	i						
						niiv	! !	1	1	1	1	1	1			
						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *	1	- 1		- 1		-	1			
						FOR THE AMOUNT OF DIRECT EXPENSE IN A		1		- 1			- 1			
T/	2100					ADDDODDI ATED CADITAI		- 1	- 1	- 1		- 1	- 1	020 500	CAME AC A	
v	3100					APPROPRIATED CAPITAL		- !	!	!		!	-	030-599	SAME AS A	
								!		-				910-999		
								- !								
				5700		APPROPRIATED CAPITAL USED		- 1		-		ı				
								- 1	-	- 1						
						NOTE: D AND E ENTRIES ARE FOR THE DIFFERENCE										
						BETWEEN OBLIGATED AMOUNT AND THE DELIVERED AMOUNT.		- 1								
								- 1								
						NOTE: F AND G ENTRIES ARE FOR THE DIFFERENCE										
						BETWEEN OBLIGATED AMOUNT AND THE DELIVERED AMOUNT.										
095						RECEIVING REPORTS - FINAL (FOR EQUIPMENT,										09/25/96
						SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE		- 1								
						PAYMENTS - OTHER THAN LETTER OF CREDIT)		- 1	-	- 1						
								- 1	-	- 1						
A	1511					OPERATING MATERIALS AND SUPPLIES HELD FOR USE	-	1	-	1	-		-	000-399	26. 21-26. 28, 26. 4A-26. 4Z,	
		M				MATERIALS AND SUPPLIES FOR USE	İ	i	İ	İ	İ		i	900-959	26. 5A-26. 5Z (EXCEPT FOR	
							i	i	i	i	i	İ	i		26. 5C AND 26. 5E),	
							i	i	i	i	j	i	i		26. 71-26. 7Z, 26. 91-26. 9Z	
							i	i	i	i	i	i	i			
	1521					INVENTORY HELD FOR SALE	İ	i	i	i	i	i	i	000-399	26. 21-26. 28, 26. 4A-26. 4Z,	
		S				MATERIALS AND SUPPLIES FOR SALE		i		i		i	i	900-959	26. 5A- 26. 5Z (EXCEPT FOR	
		~					1	- 1	1	- 1	- 1	1	- 1	500 000	on act of thom I tolk	

TC#	GL DR	SUB	COST	GL CR	SUB	COST	DESCRI PTI ON	AT	TA   H	т Т	RN   AI	PR   PR	R   F- U G   CST N   CAT		OBJECT CLASS	J <b>PDATED</b> ON
								   	   	   	 	   	     	   	26. 5C AND 26. 5E), 26. 71-26. 7Z, 26. 91-26. 9Z	
	1571						STOCKPILE MATERIALS HELD IN RESERVE		   	   	 	   	   	000-399   900-959		
	1591						OTHER RELATED PROPERTY				İ			   000- 599   900- 999		
	1710						LAND				 			   000-599   900-999		
	1721						CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT AGENCIES						   	   000-599   900-999		
	1722						CONSTRUCTION IN PROGRESS - BY ALL OTHERS	   	   	   	 	   	   	      000- 599      900- 999		
	1730						BUILDINGS	   	   	   	 	   	   	      000- 599      900- 999		
	1740						OTHER STRUCTURES AND FACILITIES	   	   	   	 	   	   	   000-599   900-999		
	1751						EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	   	   	   	   	   	   	   000-599   900-999		
	1753						CENTRAL LIBRARY - EQUIPMENT & BOOKS		   	   	 		   	   000-599   900-999		
	1756						IT (ADP & TC) EQUIPMENT IN USE	   	   	   	 	   	   	   000-599   900-999		
	1810						ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	     	     	     	 	     	     	      000- 599      900- 999		
	1830						IT (ADP AND TC) SOFTWARE		   	   	 	   	   	     000-59		

								T- I	.   C- P	G- N	A- E	3   D- F	R   F- U	1		
	GL			GL				ATI	I   ATH	TRN	APR	PRO	G CST	Ί		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SRC	TMG	TYP	CAT	[ FIN	I   CAT	FD-GRP	OBJECT CLASS	ON
								I	ı	l	I	I	ı	900-999		
								İ	İ	İ	İ	İ	Ì	Ī		
	6101						OPERATI NG/PROGRAM EXPENSES	İ	İ	İ	İ	İ	Ì	000-599	MAJOR OC'S 24-26	
		GD					GOVERNMENT - DIRECT PROGRAM	i	i	X	i	X	i	900-999	(EXCLUSIVE OF THOSE SHOWN	
		GR					GOVERNMENT - REIMBURSABLE PROGRAM	i	İ	X	İ	X	Ì	İ	ABOVE FOR 26'S), 31.90'S,	
		ND					NON-GOVERNMENT - DIRECT PROGRAM		I	X	1	X	1	1	41	
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM		I	X	1	X	1	1		
									1							
				14	17		ADVANCES TO OTHERS - OTHER THAN THROUGH PMS		1							
					G		GOVERNMENT		1	X						
					N		NON- GOVERNMENT		1	X						
									1				1	1		
							- ALSO -		1							
									1				1	1		
В	4802						UNDELIVERED ORDERS - PAID							SAME AS A	SAME AS A	
		AD					CATEGORY A APPORT DIRECT PROGRAM				<b>X</b>	<b>X</b>				
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM				<b>X</b>	<b>X</b>				
		BD					CATEGORY B APPORT DIRECT PROGRAM				<b>X</b>	<b>X</b>				
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM				X	X				
				490	02		EXPENDED AUTHORITY - PAID									
					AD		CATEGORY A APPORT DIRECT PROGRAM				X	X				
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM				<b>X</b>	<b>X</b>				
					BD		CATEGORY B APPORT DIRECT PROGRAM				<b>X</b>	<b>X</b>				
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM				<b>X</b>	<b>X</b>				
							- AND -									
							* FOR REIMBURSABLE TRANSACTIONS *									
							(GR/NR TRANSACTIONS)									
С	4250						REIMBURSEMENTS AND OTHER INCOME EARNED		1					SAME AS A	SAME AS A	
									1		1					
				424	40		UNFILLED CUSTOMER ORDERS - OBLIGATED			ļ	1		1	1		
									1				1	1		
							- ALSO -		!				1	1		
									1	I	1		1	I		

|T-L|C-P|G-N|A-B|D-R|F-U| |ATH|ATH|TDN|ADD|DDG|GST| |ATH|ATH|TDN|ADD|DDG|GST|

	GL			GL				AT	H   ATH	I   TRN	APR	PRG	CST	I		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SR	C   TMG	TYP	CAT	FI N	CAT	FD- GRP	OBJECT CLASS	ON
							* IF CURR YR-END AND RCVNG RPRT VALUED AT LESS THAN		1							
							OBLIG * (SEE M FOR MORE THAN, AND NOTE FOR PRIOR YR)		1							
									1							
D	4802						UNDELIVERED ORDERS - PAID		1					SAME AS A	SAME AS A	
		AD					CATEGORY A APPORT DIRECT PROGRAM		1		X	<b>X</b>				
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM		1		X	<b>X</b>				
		BD					CATEGORY B APPORT DIRECT PROGRAM		1		X	<b>X</b>				
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM		1		X	<b>X</b>				
									1							
				4612	2		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		1							
					AD		CATEGORY A APPORT DIRECT PROGRAM		1		<b>X</b>	<b>X</b>		l		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		1		X	<b>X</b>				
					BD		CATEGORY B APPORT DIRECT PROGRAM		1		<b>X</b>	<b>X</b>		l		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		1		X	<b>X</b>				
									1							
							- AND -		1					l		
								-	1							
							* FOR REIMBURSABLE TRANSACTIONS *	-	1							
							(GR/NR TRANSACTIONS)		1							
								-	1							
E	4230						UNFILLED CUSTOMER ORDERS - UNOBLIGATED	-	1					SAME AS A	SAME AS A	
								-	1		1					
				4240	0		UNFILLED CUSTOMER ORDERS - OBLIGATED	-	1							
								-	1		1					
							- OR -	-	1		1					
								-	1		1					
							* IF CURRENT YR-END AND RCVNG RPRT IS VALUED AT MORE	1	1		I			I		
							THAN OBLIG * (SEE N FOR PRIOR-YEAR UPWARD ADJSTMNT)	1	1		I			I		
								-	1		1					
F	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	-	1		1			SAME AS A	SAME AS A	
		AD					CATEGORY A APPORT DIRECT PROGRAM	1	1		X	X		I		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	-	1		X	<b>X</b>		I		
		BD					CATEGORY B APPORT DIRECT PROGRAM		1		<b>X</b>	<b>X</b>		I		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	-	1		X	<b>X</b>		I		
									1					I		
				4802	2		UNDELIVERED ORDERS - PAID		1					I		
					AD		CATEGORY A APPORT DIRECT PROGRAM		1		X	<b>X</b>		I		

	GL			GL				AT	H   ATH	TRN	API	R   PR	G   CST		
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SR	C TMG	TYP	CAT	[FI	N   CAT	FD- GRP	OBJECT CLASS
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM				<b>X</b>	X			
					BD		CATEGORY B APPORT DIRECT PROGRAM	- 1			<b>X</b>	X			
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		1		<b>X</b>	X			
									1						
							- AND -		1						
									1						
							* FOR REIMBURSABLE TRANSACTIONS *		1						
							(GR/NR TRANSACTIONS)		1						
									1						
G	4240						UNFILLED CUSTOMER ORDERS - OBLIGATED		1					SAME AS A	SAME AS A
								1	1						
				423	0		UNFILLED CUSTOMER ORDERS - UNOBLIGATED		1						
								1	1						
							- AND -	1	1						
									1						
							st IF TRANSFERS FROM OTHER FEDERAL AGENCIES st		1						
									1						
Н	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	1	1					400-499	
							TRANSFER	1	1					960-999	
		G					GOVERNMENT	1	1	<b>X</b>					
								1	1						
				510	0		REVENUE FROM GOODS SOLD		1						MAJOR OC'S 26, 31, 32
					G		GOVERNMENT	1	1	<b>X</b>					
								1	1						
				520	0		REVENUE FROM SERVICES PROVIDED		1						MAJOR OC'S 24, 25
					G		GOVERNMENT		1	<b>X</b>					
									1						
							- OR -	1	1						
								1	1						
							st IF MANAGEMENT OR CONSOLIDATED WORKING FUND st		1						
									1						
I	2313						ADVANCES - ALL OTHER	1	1					500- 599	SAME AS H
		G					GOVERNMENT	-	1	<b>X</b>					
								-	1						
				510	0		REVENUE FROM GOODS SOLD	-	1						
					G		GOVERNMENT	-	1	<b>X</b>					
								-	1						

|T-L|C-P|G-N|A-B|D-R|F-U|

CI		GL			GL					I TRN						UPDATED
S200   REVENUE FROM SERVICES PROVIDED	TC#		SIIR	COST		COST	DESCRIPTION								OR IECT CLASS	
G COVERNMENT   X     X	10#	DK	ЗОВ	0031	CK SUB	0031	DESCRIFITON	SK	CITME	3   1 1 F	CAI	LIN	CAI	rb- GRr	OBJECT CLASS	UN
G COVERNMENT   X     X					5200		DEVENUE EDOM CEDVI CEC DDOVI DED			1	1	ı		ı		
- OR -  "FOR ALL OTHER REIMBURSARIE TRANSACTIONS TO BE BILLED"  (BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)  J 1314  ADVANCES AND REIMBURSARENIS RECEIVABLE - UNHILLED  S100 REVENUE FROM COORS SOLD N NON-GOVERNMENT  S200 REVENUE FROM SERVICES PROVIDED NON-GOVERNMENT  - AND -  FOR THE ADDUNT CAPITALIZED IN A *  K 3100  APPROPRIATED CAPITAL  J 10 - OR -  FOR THE ADDUNT OF DIRECT EXPENSE IN A *  L 3100  APPROPRIATED CAPITAL  SAME AS G  S700  APPROPRIATED CAPITAL  SAME AS G  SAME AS A (EXCLUSIVE OF								1	1	107	1	1				
#FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED* (BASED UPON ACCRUAL OF EXPENDITURES IN "8" ENTRY)  J 1314  ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED  5100 REVENUE FROM COORS SOLD N NOK-GOVERNMENT   X     5200 REVENUE FROM SERVICES PROVIDED N NOK-GOVERNMENT   X     - AND * FOR THE AMBURIT CAPITALIZED IN A *  K 3100  APPROPRIATED CAPITAL  3211 INVESTMENT IN CAPITAL ASSETS   26, 20, 26, 40, 26, 54, 26, 52, 26, 70, 28, 90, 31, 10, 31, 80, 31, AA, 32' S  * FOR THE AMBURIT OF DIRECT EXPENSE IN A *  1. 3100  APPROPRIATED CAPITAL  SAME AS G  5700  APPROPRIATED CAPITAL USED  * SAME AS G  SAME AS A (EXCLUSIVE OF					G		GOVERNMENT	!	!	X						
#FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED* (BASED UPON ACCRUAL OF EXPENDITURES IN "8" ENTRY)  J 1314  ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED  5100 REVENUE FROM COORS SOLD N NOK-GOVERNMENT   X     5200 REVENUE FROM SERVICES PROVIDED N NOK-GOVERNMENT   X     - AND * FOR THE AMBURIT CAPITALIZED IN A *  K 3100  APPROPRIATED CAPITAL  3211 INVESTMENT IN CAPITAL ASSETS   26, 20, 26, 40, 26, 54, 26, 52, 26, 70, 28, 90, 31, 10, 31, 80, 31, AA, 32' S  * FOR THE AMBURIT OF DIRECT EXPENSE IN A *  1. 3100  APPROPRIATED CAPITAL  SAME AS G  5700  APPROPRIATED CAPITAL USED  * SAME AS G  SAME AS A (EXCLUSIVE OF																
CRASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)							- OR -	-								
CRASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)								-								
J 1314  ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED																
900-959							(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)									
900-959																
5100 REVENUE FROM GOODS SOLD N NON-GOVERNMENT       X	J	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED							000-399	SAME AS H	
N NON-GOVERNMENT														900-959		
N NON-GOVERNMENT								1								
5200 REVENUE FROM SERVICES PROVIDED  N NON-GOVERNMENT  - AND -  FOR THE AMDUNT CAPITALIZED IN A *  FOR THE AMDUNT CAPITAL  APPROPRIATED CAPITAL  1					5100		REVENUE FROM GOODS SOLD	1								
N NON-GOVERNMENT  - AND AND FOR THE AMOUNT CAPITALIZED IN A *					N		NON- GOVERNMENT	1	1	X	I	1				
N NON-GOVERNMENT  - AND AND FOR THE AMOUNT CAPITALIZED IN A *								i	Ĺ	İ	ĺ	İ				
N NON-GOVERNMENT  - AND AND FOR THE AMOUNT CAPITALIZED IN A *					5200		REVENUE FROM SERVICES PROVIDED	i	i	i	i	i	I I			
- AND -  * FOR THE AMDUNT CAPITALIZED IN A *								i	i	X	i	i	I I	· 		
* FOR THE AMOUNT CAPITALIZED IN A *								i	i	i	i I	i I	I I			
* FOR THE AMOUNT CAPITALIZED IN A *							- AND -	i	i	1	! 	1	' ' 			
K 3100  APPROPRIATED CAPITAL							, mb	i	i	1		1	, , , ,			
K 3100  APPROPRIATED CAPITAL							* FOR THE AMOUNT CARLTALLZED IN A *	1	1	1	1	1	 	 		
3211 INVESTMENT IN CAPITAL ASSETS                910-999               26. 20, 26. 40,             26. 5A-26. 5Z, 26. 70,               26. 90, 31. 10-31. 80,                 31. AA, 32' S  - OR -  * FOR THE AMOUNT OF DIRECT EXPENSE IN A *  L 3100 APPROPRIATED CAPITAL  5700 APPROPRIATED CAPITAL SSETS							TOW THE AMOUNT CATTALLED IN A	1	1	1	1	1	 			
3211 INVESTMENT IN CAPITAL ASSETS                910-999               26. 20, 26. 40,             26. 5A-26. 5Z, 26. 70,               26. 90, 31. 10-31. 80,                 31. AA, 32' S  - OR -  * FOR THE AMOUNT OF DIRECT EXPENSE IN A *  L 3100 APPROPRIATED CAPITAL  5700 APPROPRIATED CAPITAL SSETS	v	2100					ADDDODDIATED CADITAL			1		1	 	020 500		
3211 INVESTMENT IN CAPITAL ASSETS                 26. 20, 26. 40, 26. 5A-26. 5Z, 26. 70, 26. 90, 31. 10-31. 80, 31. AA, 32' S	N.	3100					AFFRORMATED CAPITAL	1	1	1	1	1		'		
26.5A-26.5Z, 26.70, 26.90, 31.10-31.80, 31.AA, 32'S								1		1	1	1		910-999		
26.5A-26.5Z, 26.70, 26.90, 31.10-31.80, 31.AA, 32'S					0011		THE PROPERTY AND ADDRESS ASSESSMENT	!	!		!	1			00.00.00.40	
26.90, 31.10-31.80, 31.AA, 32'S  - OR -                  * FOR THE AMOUNT OF DIRECT EXPENSE IN A *              L 3100   APPROPRIATED CAPITAL                                5700   APPROPRIATED CAPITAL USED					3211		INVESTMENT IN CAPITAL ASSETS	!	!			!				
- OR -																
- OR -  * FOR THE AMOUNT OF DIRECT EXPENSE IN A *  L 3100  APPROPRIATED CAPITAL  5700  APPROPRIATED CAPITAL USED																
* FOR THE AMOUNT OF DIRECT EXPENSE IN A *								-							31. AA, 32' S	
* FOR THE AMOUNT OF DIRECT EXPENSE IN A *																
L 3100 APPROPRIATED CAPITAL               SAME AS G							- OR -									
L 3100 APPROPRIATED CAPITAL               SAME AS G																
							* FOR THE AMOUNT OF DIRECT EXPENSE IN A *									
	L	3100					APPROPRI ATED CAPITAL							SAME AS G		
THOSE SHOWN IN G ABOVE)					5700		APPROPRIATED CAPITAL USED								SAME AS A (EXCLUSIVE OF	
															THOSE SHOWN IN G ABOVE)	

| T-L | C-P | G-N | A-B | D-R | F-U | GLGL | ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB DR COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON TC# - (CONTINUED FROM B) OR -* IF CURRENT YEAR-END RECEIVING REPORT VALUED AT MORE THAN OBLIGATION * M 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X 4902 EXPENDED AUTHORITY - PAID CATEGORY A APPORT. - DIRECT PROGRAM AD AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X CATEGORY B APPORT. - DIRECT PROGRAM BD BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - (CONTINUED FROM D) OR -* FOR PRIOR-YEAR UPWARD ADJUSTMENT-UNEXPIRED/EXPIRED N 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X | BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4882 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - PAID CATEGORY A APPORT. - DIRECT PROGRAM AD AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM CATEGORY B APPORT. - DIRECT PROGRAM BD BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM NOTE: D AND E ENTRIES ARE FOR THE DIFFERENCE BETWEEN OBLIGATED AMOUNT AND DELIVERED AMOUNT. NOTE: F AND G ENTRIES ARE FOR THE DIFFERENCE BETWEEN OBLIGATED AMOUNT AND THE DELIVERED AMOUNT.

| T- L | C- P | G- N | A- B | D- R | F- U | GL GL |ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS TC# DR ON 096 ACCRUED LEAVE EARNED/LIABILITY TO PAY 12/19/96 A 6904 ANNUAL AND COMPENSATORY LEAVE - UNFUNDED 000-599 900-999 2221 ACCRUED UNFUNDED ANNUAL LEAVE 51. 11, 51. 12 2222 ACCRUED UNFUNDED COMPENSATORY LEAVE 51.14 - OR -B 6101 OPERATI NG/PROGRAM EXPENSES SEE NOTE ND NON-GOVERNMENT - DIRECT PROGRAM X NR NON-GOVERNMENT - REIMBURSABLE PROGRAM | X 2212 ACCRUED FUNDED ANNUAL LEAVE 51. 11 RECODED TO 11. 8E 51. 12 RECODED TO 11.8F 2213 ACCRUED FUNDED COMPENSATORY LEAVE 51. 14 RECODED TO 11.8H - AND -* FOR CURRENT YEAR * (FOR PRIOR YEAR - SEE E, F, OR G) C 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SEE NOTE SAME AS B AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X BD CATEGORY B APPORT. - DIRECT PROGRAM

CATEGORY B APPORT. - REIMBURSABLE PROGRAM

CATEGORY A APPORT. - DIRECT PROGRAM

EXPENDED AUTHORITY - UNPAID

BR

4901

AD

| X | X |

| X | X |

| X | X |

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL | ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB COST | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# DR DESCRI PTI ON OBJECT CLASS ON AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X | - AND -* FOR THE AMOUNT OF DIRECT EXPENSE IN A * D 3100 APPROPRIATED CAPITAL 030-599 SAME AS A 910-999 5700 APPROPRIATED CAPITAL USED - (CONTINUATION OF C) OR -* FOR PRIOR YEAR UPWARD ADJUSTMENT-UNEXPIRED/EXPIRED * E 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SEE NOTE SAME AS B AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID CATEGORY A APPORT. - DIRECT PROGRAM AD AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - OR -* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED * F 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED SEE NOTE SAME AS B

AUTHORITY - UNPAID

									<b>T</b> -	-L C	- P   0	G- N	A- B	D- R	F- U				
	GL			GL					A'	TH   A	TH T	TRN	APR	PRG	CST				UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI	ON	<b>S</b>	RC   T	MG   T	TYP	CAT	FI N	CAT	FD- GRP	OBJECT (	CLASS	ON
		A.D.					CATECODY A ADDODE DIDE	CCE DROCDAN					v	1 17					
		AD					CATEGORY A APPORT DIRE							X					
		AR					CATEGORY A APPORT REIM			-				X					
		BD					CATEGORY B APPORT DIRE			-				X					
		BR					CATEGORY B APPORT REIM	BURSABLE PROGRAM					X	X	 				
				431	10		ANTICIPATED RECOVERIES OF PRIO	OR-YEAR OBLIGATIONS	l İ	 		 		 	 				
					AD		CATEGORY A APPORT DIRE		i	i	i	,	X	   X	' ' 				
					AR		CATEGORY A APPORT REIM		i	i	i		X	'	' ' 				
					BD		CATEGORY B APPORT DIRE		i	i	i	,		X	' ' 				
					BR		CATEGORY B APPORT REIM		i	İ	i	ı İ		X	' ' 				
									i	i	i	,		 	' ' 				
							- OR-		i	i	i	i		' 	 I I				
									i	i	i	i		' 	 I I				
							* FOR PRIOR-YEAR DOWNWARD ADJU	STMENT - EXPIRED *	i	i	i	i		' 	 I I				
							100 10100 1220 20101120 1200		i	i	i	i		' 	' ' 				
	G 4971						DOWNWARD ADJUSTMENTS OF PRIOR-	YEAR EXPENDED	i	i	i	i		' 	 I I	SEE NOTE	SAME AS B		
							AUTHORITY - UNPAID		i	i	i	i		' 	 I I				
		AD					CATEGORY A APPORT DIRE	CCT PROGRAM	i	i	i	i	X	' X	 I I				
		AR					CATEGORY A APPORT REIM		i	i	i	i		' X	I I				
		BD					CATEGORY B APPORT DIRE		i	i	i	i		' X	 I I				
		BR					CATEGORY B APPORT REIM		i	i	i	i		' X	 I I				
									i	i	i	i		' 	I I				
				461	12		ALLOWANCES AVAILABLE FOR COMMI	TMENT/OBLI GATI ON											
					AD		CATEGORY A APPORT DIRE	CCT PROGRAM					X	X					
					AR		CATEGORY A APPORT REIM	BURSABLE PROGRAM	1		- 1		X	X					
					BD		CATEGORY B APPORT DIRE	CCT PROGRAM					X	X					
					BR		CATEGORY B APPORT REIM	BURSABLE PROGRAM	-				X	X					
									1		- 1								
							NOTE: USE FUND GROUPS FOR THOS	E FUNDS THAT ARE	1		- 1								
							SPECIFICALLY AUTHORIZED BY LAW	TO RECORD ANNUAL	-					l					
							LEAVE AS A FUNDED OBLIGATION A	T THE TIME LEAVE IS	1		- 1								
							EARNED. THESE ARE USUALLY FUN	D GROUPS 000-029 AND	-			ĺ			ı İ				
							900-909. EXCLUDE THESE FUND G	ROUPS FROM THE "A"				ĺ							
							ENTRY.				-	- 1							
097							TRANSFER OF LEAVE BALANCES	IN (+) OR OUT (-)											12/19/96
											1								

	,							lon r	10 B	I C N			n i er m			
													R   F- U			
	GL			GL				ATH	I   ATH	I   TRN	APR	R   PR	G   CST	'		UPDATED
TC#	DR	SUB	COST	CR S	UB COS	T DESCRI PTI ON		SRC	C TMG	TYP	CAT	[ FI	N   CAT	FD- GRP	OBJECT CLASS	ON
A	7400	)				PRIOR PERIOD ADJUSTMENTS	1		1					000-599		
									1	1	1	1		900-999		
							i	I	i	i	i	i	i	i I		
				2221		ACCRUED UNFUNDED ANNUAL LEAVE		' 	i	i	i	i	i	i	52. 11, 52. 12	
				2221		NOONOLD ON ONDED THINGIE ELIVE		 	1	1	1	1		I I	02. 11, 02. 12	
				2222		ACCRUED UNFUNDED COMPENSATORY LEAVE		 	1	1	1	1		1	52. 14	
				2222		ACCRUED UNFUNDED COMPENSATURI LEAVE		 	1	1	1	1	1	1	32. 14	
						an.			!	!	!	!		1		
						- OR -					1					
											1					
В	6101	l				OPERATI NG/PROGRAM EXPENSES								SEE NOTE		
		ND				NON-GOVERNMENT - DIRECT PROGRAM				X		X				
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM	I			X		X				
				2212		ACCRUED FUNDED ANNUAL LEAVE					1		1		52. 11 RECODED TO 11. 8E	
								l	1	I	1	1	1		52. 12 RECODED TO 11. 8F	
							i		Ì	İ	İ	İ	i	l		
				2213		ACCRUED FUNDED COMPENSATORY LEAVE	i	I	i	i	i	i	i	i I	52. 14 RECODED TO 11.8H	
								' 	i	i	i	i	i			
						- AND -		! 	i	i	i	i	i	l I		
						1110		 	1	1	1	1	i	l I		
						* FOR CURRENT YEAR *		 	1	1	1	1	1	1		
						(FOR PRIOR YEAR - SEE E, F, OR G)		 	1	1	1	1	1	1		
						(FOR PRIOR TEAR - SEE E, F, OR G)		 	1	1	1	1	1	1		
	4016					ALLOWANGES AVAILABLE FOR COMMUNICATION		 	1	1	1	1	1	CEE NOTE	70 11 DECORED TO 11 OF	
C	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION							!	SEE NOTE	52. 11 RECODED TO 11. 8E	
		AD				CATEGORY A APPORT DIRECT PROGRAM					X	'		1	52. 12 RECODED TO 11. 8F	
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM						X			52. 14 RECODED TO 11. 8H	
		BD				CATEGORY B APPORT DIRECT PROGRAM					X	X				
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM					X	X				
				4901		EXPENDED AUTHORITY - UNPAID										
				A	D	CATEGORY A APPORT DIRECT PROGRAM					X	X				
				A	R	CATEGORY A APPORT REIMBURSABLE PROGRAM					<b>X</b>	<b>X</b>				
				В	D	CATEGORY B APPORT DIRECT PROGRAM	1				<b>X</b>	X				
				B	R	CATEGORY B APPORT REIMBURSABLE PROGRAM	1				<b>X</b>	<b>X</b>				
													1			
						- AND -	I		1				1			
							ĺ		1				1			
									-							

	GL			GL			T- L   C-   ATH   AT							UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SRC   TM	MG   TYF	CAT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *	1 1	I	I			l		
							1 1					l		
D	3100					APPROPRIATED CAPITAL	1 1					030-599	SAME AS A	
							1 1					910-999		
							1 1					l		
				5700		APPROPRIATED CAPITAL USED	1 1					l		
							1 1					l		
						- (CONTINUATION OF C) OR -	1 1					l		
							1 1					l		
						* FOR PRIOR-YEAR UPWARD ADJUSTMENT -	1 1					l		
						UNEXPI RED/EXPI RED *	1 1					l		
							1 1					l		
E	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	1 1					SEE NOTE	SAME AS C	
		AD				CATEGORY A APPORT DIRECT PROGRAM	1 1		X	X		l		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	1 1		X	X		l		
		BD				CATEGORY B APPORT DIRECT PROGRAM	1 1		X	X		l		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	1 1		X	X		l		
							1 1					l		
				4981		UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED	1 1					l		
						AUTHORITY - UNPAID	1 1					l		
				AD		CATEGORY A APPORT DIRECT PROGRAM	1 1		<b>X</b>	X		l		
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1 1		<b>X</b>	X		l		
				BD		CATEGORY B APPORT DIRECT PROGRAM	1 1		X	X				
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	1 1		X	X				
							1 1							
						- OR -	1 1					l		
							1 1					l		
						*FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED *						  -		
F	4971					DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED			1	 		   SEE NOTE	SAME AS C	
						AUTHORITY - UNPAID	1 1		1			l		
		AD				CATEGORY A APPORT DIRECT PROGRAM	i i		X	X				
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	I Ì		X	X				
		BD				CATEGORY B APPORT DIRECT PROGRAM	1 1		X	X				
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	1 1		X	X				
							1 1							
				4310		ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS						l		

	, -																	_
										P   G- N								
	GL			GL						H   TRN							UPDAT	
TC#	DR	SUB	COST	CR S	SUB	COST DESC	RI PTI ON	SR	RC   TM	IG   TYF	P   CAT	FIN	CAT	FD- GRP	OBJECT CI	ASS		ON
				,	.D	CATEGORY A APPORT	DIDECT DDOCDAM	1	1	1	ı <b>v</b>	X	1 1					
					ar Ar		REI MBURSABLE PROGRAM		- 1	ı		X						
					SD	CATEGORY B APPORT			- 1	ı			: :					
					BR		REI MBURSABLE PROGRAM		- 1	ı		X						
				1	)K	CATEGORI B AFFORI	REI WOURSADLE FROGRAM		1	l I	A	X	 					
						- OR -			i	i I	i							
									i	i I	i							
						* FOR PRIOR-YEAR DOWNWARD	ADJUSTMENT - EXPIRED *	' 	i	İ	i	i I						
								i	i	i	i	i						
G	4971					DOWNWARD ADJUSTMENTS OF P	RI OR- YEAR EXPENDED	i	i	i	i	i	I I	SEE NOTE	SAME AS C			
						AUTHORITY - UNPAID		i	i	i	i	i	I I					
		AD				CATEGORY A APPORT	DI RECT PROGRAM	i	i	i	X	X	i					
		AR					REI MBURSABLE PROGRAM	i	i	i		X	i i					
		BD				CATEGORY B APPORT	DI RECT PROGRAM	i	i	i		X	i i					
		BR				CATEGORY B APPORT	REI MBURSABLE PROGRAM	i	i	i	X	X	i i					
								i	i	İ	İ	İ						
				4612		ALLOWANCES AVAILABLE FOR	COMMI TMENT/OBLI GATI ON	i	İ	İ	İ	İ						
				A	D	CATEGORY A APPORT	DI RECT PROGRAM		1		X	X						
				A	ıR	CATEGORY A APPORT	REI MBURSABLE PROGRAM		1		X	X						
				F	BD	CATEGORY B APPORT	DI RECT PROGRAM		1		X	X						
				F	BR	CATEGORY B APPORT	REI MBURSABLE PROGRAM		1		X	X						
									1									
						NOTE: USE FUND GROUPS FOR	THOSE FUNDS THAT ARE		1									
						SPECIFICALLY AUTHORIZED B	Y LAW TO RECORD ANNUAL											
						LEAVE AS A FUNDED OBLIGAT	ION AT THE TIME LEAVE IS											
						EARNED. THESE ARE USUALL	Y FUND GROUPS 000-029 AND											
						900-909. EXCLUDE THESE F	UND GROUPS FROM THE "A"											
						ENTRY.												
						NOTE: THE ENTRIES PRESEN	TED IN TC 097 ARE FOR NET											
						(+) TRANSACTIONS. NEGATI	VE (-) TRANSACTIONS ARE											
						TO BE SHOWN WITH REVERSE	CODE 2.											
098							UALS (CONSTRUCTIVE RECEIPTS)					1					09/25	/96
						- FOR ESTIMATED UNPAID						1						
							DER AWARDS FINANCED THROUGH					1						
						OTHER FEDERAL AGENCIES		-		I	1	1						

								T-L C	C- P	G-N	I   A-	B   D-	R   F- U	וו		
	GL			GL				ATH   A	ATH	TRN	AP	R   PR	G   CST	Γ		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SRC   7	TMG	TYP	P   CA	T   FI	N   CAT	Γ  FD-GRP	OBJECT CLASS	ON
								1 1	I		ı	I	ı	Ī		
A	6101						OPERATI NG/PROGRAM EXPENSES	i i	ĺ		Ì	İ	İ	000- 599	MAJOR OC'S 25, 41	
		GD					GOVERNMENT - DIRECT PROGRAM	1 1	I	X	1	X	1	900-999		
		GR					GOVERNMENT - REIMBURSABLE PROGRAM	i i	ĺ	X	Ì	X	i	I		
		ND					NON-GOVERNMENT - DIRECT PROGRAM	i i	ĺ	X	Ì	X	i			
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM	1 1	١	X		X	1			
								1 1	١				1			
				211	10		ACCOUNTS PAYABLE	1 1						1		
					G		GOVERNMENT	1 1		X						
								1 1	١				1			
							- ALSO -	1 1	١				1			
								1 1						1		
В	4801						UNDELIVERED ORDERS - UNPAID	1 1						SAME AS A	SAME AS A	
		AD					CATEGORY A APPORT DIRECT PROGRAM	1 1			X	X		1		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	1 1			X	X		1		
		BD					CATEGORY B APPORT DIRECT PROGRAM	1 1			X	X		1		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1 1			X	X				
								1 1						1		
				490	01		EXPENDED AUTHORITY - UNPAID	1 1						1		
					AD		CATEGORY A APPORT DIRECT PROGRAM	1 1			X	X		1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1 1			X	X		1		
					BD		CATEGORY B APPORT DIRECT PROGRAM	1 1			X	X		1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	1 1			X	X		1		
								1 1						1		
							- AND -	1 1						1		
							* FOR REIMBURSABLE TRANSACTIONS *									
							(GR/NR TRANSACTIONS)									
C	4250						REIMBURSEMENTS AND OTHER INCOME EARNED							SAME AS A	SAME AS A	
								1 1								
				424	40		UNFILLED CUSTOMER ORDERS - OBLIGATED	1 1						1		
							- AND -	1 1								
														1		
							* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *									

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL|ATH|ATH|TRN|APR|PRG|CST| UPDATED DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON TC# D 2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE SAME AS A 400-499 TRANSFER 960-999 G GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED G GOVERNMENT - OR -* IF MANAGEMENT OR CONSOLIDATED WORKING FUND * E 2313 ADVANCES - ALL OTHER SAME AS A 500-599 5200 REVENUE FROM SERVICES PROVIDED G GOVERNMENT - OR -*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED* (BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY) F 1314 ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED 000-399 SAME AS A 900-999 5200 REVENUE FROM SERVICES PROVIDED N NON-GOVERNMENT - AND - *  FOR THE AMOUNT OF DIRECT EXPENSE IN A  * 

030-599

910-999

SAME AS A

G 3100

5700

APPROPRIATED CAPITAL

APPROPRIATED CAPITAL USED

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL |ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS TC# DR ON GRANTS MANAGEMENT FUND (MONTHLY ESTIMATED 11/01/88 099 ACCRUALS) FOR ESTIMATED UNPAID LIABILITIES OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH LETTERS OF CREDIT AND TIMING OF PAYMENTS **ACTIVITIES** A 1314 ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED 25. 9Z, 41. 9Z 2110 ACCOUNTS PAYABLE N NON-GOVERNMENT NOTE: AMOUNTS RECORDED UNDER TC 099 MUST AGREE WITH THE APPROPRIATION FUND ENTRY UNDER TC 098. VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER 09A 09/20/96 ACCOUNTS TO OTHER AGENCIES A 1721 CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT 030-399 32's AGENCI ES 910-959 1751 EQUIPMENT IN USE OTHER THAN IT (ADP & TC) 31. 10-31. 3Z, 31. 50-31. 7Z 1756 IT (ADP & TC) EQUIPMENT IN USE 31. 41, 31. 47-31. 49 1830 IT (ADP AND TC) SOFTWARE 31. 43, 31. 4D EXPENSE FROM TRANSFERS TO OTHER AGENCIES 6901 31. 90-31. 9Z, 10-44 (EXCEPT FOR 31. 10-31. 7Z AND 32's) 1414 ADVANCES TO OTHERS BY NON-EXPENDITURE TRANSFER G GOVERNMENT - AND -B 3100 APPROPRIATED CAPITAL SAME AS A 31. 10-31. 7Z, 32's

Marc	n 21, 1	997			HHS TRANSACTIO	N CODES									PAGE 105
						T-	L   C-	P   G-	N   A-	B   D-	R F	- U			
	GL		GL			AT	H   AT	TH   TR	N   AP	R   PI	RG   C	ST			UPDATED
TC#	DR	SUB COST	CR SUB	COST	DESCRI PTI ON	SR	C   TN	/IG   TY	P   CA	T FI	N   C	AT	FD- GRP	OBJECT CLASS	ON
								•	•			Ċ			
			3211		INVESTMENT IN CAPITAL ASSETS	1	ı	1	1	ı	1	- 1			
						i	i	i	i	i	i	i			
					- AND -			i	i						
					All			1	1	1		1			
C	4520				ALLOCATIONS TO OTHERS			1	1	1		1	SAME AS A	SAME AS A	
C	4520	AD			CATEGORY A APPORT DIRECT PROGRAM			1	   <b>v</b>		7 I	1	SAME AS A	SAIVE AS A	
								1		7		- 1			
		AR			CATEGORY A APPORT REIMBURSABLE PROGRAM					2		-			
		BD			CATEGORY B APPORT DIRECT PROGRAM		!	!		2	. :	- !			
		BR			CATEGORY B APPORT REIMBURSABLE PROGRAM				X	2	<b>K</b>	- !			
							-	ı				- 1			
			4930		EXPENDED AUTHORITY REPORTED AGAINST TRANSFERS TO										
					OTHER AGENCIES										
			AD		CATEGORY A APPORT DIRECT PROGRAM				X	7	K				
			AR		CATEGORY A APPORT REIMBURSABLE PROGRAM				X	7	K				
			BD		CATEGORY B APPORT DIRECT PROGRAM				X	2	K				
			BR		CATEGORY B APPORT REIMBURSABLE PROGRAM				X	7	K				
								-							
102					EXERCISE OF OPTION TO PURCHASE UNDER A	1		1	1	1		- 1			11/01/88
					LEASE/PURCHASE AGREEMENT	i	i	İ	i	İ	İ	ĺ			
						i	i	i	i	i	i	i			
Α	1751				EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	i	i	i	i	i	i	i	000- 599	MAJOR OC 31 (EXCEPT	
					•	i	i	i	i	i	i	i	900-999	31. 40' S)	
						i i	i	i	i	i	i	i			
	1756				IT (ADP & TC) EQUIPMENT IN USE	İ			i	1				31. 40' S (EXCEPT 31. 4D,	
	1750				II (ADI & IC) EQUITALNI IN USE		1	1	1	1	1			31. 43)	
								1	1	1		- 1		31. 43)	
	1830				IT (ADP AND TC) SOFTWARE			1	1	1				31. 4D, 31. 43	
	1830				II (ADP AND IC) SUFIWARE			-	- 1			- 1		31. 4D, 31. 43	
			0101		ODEDATE NG (DDOGDAM EWDENGEG							- !			
			6101		OPERATI NG/PROGRAM EXPENSES							- !			
								ı				ı			
					- AND -		-	-							
							-	-							
В	3100				APPROPRIATED CAPITAL		-					- 1	030- 599	SAME AS A	
								-					910-999		
							-					-			
			3211		INVESTMENT IN CAPITAL ASSETS										

						T- L   C- P   G- N   A- B   D- R   F- U			
	GL		GL			ATH   ATH   TRN   APR   PRG   CST			UPDATED
TC#	DR SI	UB COST	CR SUB	COST	DESCRI PTI ON	SRC   TMG   TYP   CAT   FIN   CAT	FD- GRP	OBJECT CLASS	ON
							1		
					* NOTE: FOR PORTION OF CURRENT FISCAL YEAR LEASE		 		
					PAYMENTS APPLIED TO PURCHASE PRICE. (SEE TC 121		1		
					TO RECORD PRIOR YEAR PORTION OF LEASE PAYMENTS.)		1		
					TO RECORD FRIOR TEAR FORTION OF LEASE PAIMENTS. )		I		
109					TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS		I		06/13/96
					AND LOANS RECEIVABLE DUE TO OPERATION OF LAW,		I		
					REGULATION, STATUTE, ETC.		i I		
							I		
A	5302				INTEREST REVENUE EARNED - GENERAL/TRUST FUND		700-899	61. 46	
					RECEIPTS		i I		
							Ì		
	5901				MI SCELLANEOUS REVENUE - GENERAL/TRUST FUND		700-899	61. 1K	
					RECEIPTS		i I		
							ĺ		
	7290				OTHER LOSSES		015-025	61. 1K, 61. 46	
							030-399		
							i I		
			1341		INTEREST RECEIVABLE ON LOANS		015-025	61. 46	
			G		GOVERNMENT	X	030-399		
			N		NON- GOVERNMENT		I		
							i I		
			1344		INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS		700-899	61. 46	
			G		GOVERNMENT		I		
			N		NON- GOVERNMENT		I		
			1351		LOANS RECEIVABLE - PRINCIPAL		015-025	61. 1K	
			G		GOVERNMENT	X	030-399		
			N		NON- GOVERNMENT		I		
							I		
			1353		GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE -		700-899	61. 1K	
					PRINCIPAL				
			G		GOVERNMENT	X			
			N		NON- GOVERNMENT	X			
					- AND -				

	,																	
								T- L   C- P   G- N   A- B   D- R   F- U										
	GL			GL			ATH   ATH   TRN   APR   PRG   CST					PRG	CST					UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SR	SRC   TMG   TYP   CAT   FIN   CAT				CAT	FD- GRP	OBJECT CLASS			ON	
R	3211					INVESTMENT IN CAPITAL ASSETS	1	1	1	1	1		ı	015-025	61. 1K			
	0211					INVESTMENT IN CHITTEE MODELS			1					030-399	01. III			
							!	- 1						030-399				
							I			- 1				I				
				3320		NET RESULTS OF OPERATIONS				-								
														1				
						- AND -	1			1				I				
							i	i	i	i	i		i	i I				
C	1319					ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	i	i	i	i				000-599	61. 1L			
·	1010						!	-		- 1			107		01. IL			
		U				UNFUNDED			- 1				X	900-999				
							ı			1								
				1315		AUDIT DISALLOWANCES RECEIVABLE												
				N		NON-GOVERNMENT	- 1			X				I				
							1	1	- 1	1	- 1		1	L				
						- AND -	i	i	i	i	i		i	i I				
						1110			1				1	1				
	1010					ALLOWANCE FOR LOCG ON INTERPRET PROFILIANTE	!	-			- 1			700 000	04 434			
ע	1349					ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE	ı	ı	ı	1	I			700-899	61. 1M			
		U				UNFUNDED							X	1				
														1				
				1344		INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS	1			1	- 1		1	I				
				N		NON- GOVERNMENT	i	i	i.	X	i		Ì	Ī				
							i	i	i	i	i		i					
						AND		- 1					1	1				
						- AND -	!			!								
							I	-		- 1				I				
E	2990					OTHER LIABILITIES								700-899	61. 1K,	61. 46		
		G				GOVERNMENT	- 1			X				I				
		N				NON- GOVERNMENT	1			X			1	I				
							i	i	i	i	i		i	I				
				5990		CONTRA REVENUE - COLLECTED FOR OTHERS	 	i		1	1		i	i I				
								- 1		1 ·			1	I				
				G		GOVERNMENT	ı	ı		X	I			I				
				N		NON- GOVERNMENT	ı			X								
10A						ACQUISITION OF ASSETS UNDER A CAPITAL LEASE	-	1			-		1	I				11/01/88
							i	i	i	i	i		i	i I				
Α.	1810					ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE		1		1			1	000-599	21 //	32. 60		
A	1010					ASSETS SUMER CHITTAL LEASE AND LEASE-FURGIAGE		1	-	- 1			1		31. AA,	J		
							l	1					1	900-999				
								-						I				

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL |ATH|ATH|TRN|APR|PRG|CST| UPDATED DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON TC# 2990 OTHER LIABILITIES NOTE: PERIODIC LEASE PAUMENTS WILL BE OBLIGATED AND RECORDED IN USUAL MANNER. (DR TO ASSET, NOT EXPENSE) THIS LIABILITY ACCOUNT INITIALLY RECORDED AT FULL ASSET ACQUISITION VALUE IS REDUCED EACH YEAR BY THE FOLLOWING, TC 10B. 10B TO APPLY PERIODIC LEASE PAYMENT TO LIABILITY 11/01/88 ESTABLISHED AT TIME OF ACQUISITION A 2990 OTHER LIABILITIES 31. AA, 32. 60 000-599 900-999 1810 ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE 10C 08/18/95 UNFUNDED ACTUARIAL FECA LIABILITIES COMPUTED BY DOL A 7600 CHANGES IN ACTUARIAL LIABILITY 000-599 61.59 N NON-GOVERNMENT 900-999 U UNFUNDED | X 2690 OTHER ACTUARIAL LIABILITIES N NON-GOVERNMENT U UNFUNDED 10D UNFUNDED FECA "CHARGEBACKS" RECEIVED FROM DOL 08/18/95 A 6906 CURRENT-YEAR UNFUNDED FECA EXPENSE 000-599 61.59 GOVERNMENT 900-999 G U UNFUNDED PRIOR-YEAR UNFUNDED FECA EXPENSE 7401 61.56 GOVERNMENT | X | |

Wai Ci	1 &1, 1	1997				IIIIS TRANSACTI	N CODE	3							FAGE 109
							T-	-L C	- P   G	- N   A	- B   D-	R   F-	U		
	GL			GL			ı A'	ΓΗ   Α'	TH T	RN   A	PR   PI	RG CS	T		UPDATED
TC#	DR	SIIR	COST	CR SUB	COST	DESCRI PTI ON							T   FD-GI	RP OBJECT CLASS	ON
1011	DIC	БОВ	COST	CR SUB	COSI	DESCRIPTION	51	ico   I	1784   1	11   0		III Ch	ii i i i i i i i i i i i i i i i i i i	OBJECT CENSS	Oli
		U				UNFUNDED	1	1	1			X	. 1		
		U				UNFUNDED		- !		!		^	٠		
							I			ı	ı	ı	1		
				2225		ACCRUED UNFUNDED FECA LIABILITY									
				G		GOVERNMENT			2	X					
				U		UNFUNDED						X			
						NOTE: THE 6906 ENTRY SHOULD BE MADE AT FISCAL	- 1						1		
						YEAR-END. IF NOT, THEN THE 7401 ENTRY SHOULD BE	1	- 1	- 1	1	1	1	1		
						RECORDED EARLY IN THE FOLLOWING YEAR.	i	i	i	i.	i	i	i		
							'	'	'	'	'	'	'		
110						TO RECORD ALLOWANCE FOR LOSS ON ACCOUNTS	1	1	1	1	1	1	1		09/29/95
110						RECEI VABLE (UNFUNDED)	1	-					1		03/23/33
						RECEI VADLE (UNFUNDED)		-		- 1	- 1	-	1		
							!	!			!				
						* ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1311,							1		
						1312, 1313 AND 1315 FOR NON-GOVERNMENT DEBTORS *					-				
A	6903					BAD DEBT EXPENSE - UNFUNDED							000-	- 599 61. 57	
		G				GOVERNMENT			2	X			700-	- 899	
		N				NON- GOVERNMENT			2	X			900-	- 999	
							1				- 1		1		
				1319		ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	i	i	i	Ĺ	İ	i	i		
				N		NON- GOVERNMENT	i	i		X	i	i	i		
				U		UNFUNDED	i	i		- I	i	X	:		
				Ü		CAT CABLE		i				1	.		
						- AND -	1	-		- 1		- 1	1		
						- AND -	!	- !		- !		-	1		
_							!	!			!				
В	2990					OTHER LIABILITIES	I			ı		ı	700-	- 899 61. 57	
		G				GOVERNMENT			2	X					
		N				NON- GOVERNMENT			2	X					
				6190		CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS	-								
				G		GOVERNMENT	- 1		2	X					
				N		NON- GOVERNMENT	1		2	X	-		1		
							i	i	i	i	i	i	İ		
							ļ	'	'	'	1	'	'		

| T- L | C- P | G- N | A- B | D- R | F- U | | ATH | ATH | TRN | APR | PRC | CST | UPDATED TC

	GL			GL			AT	H   AT	TH   TR	N   A	APR	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SR	C TN	/IG   TY	P C	CAT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
111						TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE	ı		ı		1			ı		09/29/95
111							ı	1		-			1	1		09/29/93
						(UNFUNDED)	ı	1		- 1			1	1		
						* (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353,	1			- 1			1	1		
						* (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR NON-GOVERNMENT DEBTORS) *				-			1	1		
						1333 AND 1337 FOR NON-GOVERNMENT DEDICES)	1			- 1			1	1		
	6903					DAD DEDT EVDENCE IMELIAIDED				-			1	1 015 095	01 57	
A	0903	C				BAD DEBT EXPENSE - UNFUNDED  GOVERNMENT			1				1	015-025   030-399	61. 57	
		G							X				1	•		
		N				NON- GOVERNMENT	l		X	٠	- 1		1	700-899		
				1050		ALLOWANCE FOR LOCK ON LOANS RESERVABLE				-			1	1		
				1359		ALLOWANCE FOR LOSS ON LOANS RECEIVABLE	l			-						
				U		UNFUNDED				- 1			X			
						1275					!					
						- AND -			!	!			!			
_													!			
В	3211					INVESTMENT IN CAPITAL ASSETS							!	015-025	SAME AS A	
													1	030-399		
										-						
				3320		NET RESULTS OF OPERATIONS				-	- 1			l		
										-	- 1					
						- AND -				-						
										-						
C	4220					REIMBURSABLE ORDERS ACCEPTED				-						
										-						
				4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED								SAME AS B	SAME AS A	
										-						
						- AND -										
D	2990					OTHER LIABILITIES								700-899	61. 57	
		G				GOVERNMENT			X							
		N				NON- GOVERNMENT			X							
											- 1			I		
				6190		CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS								l		
				G		GOVERNMENT			X		- 1			I		
				N		NON- GOVERNMENT			X		- 1			I		
											- 1			I		
						NOTE: SEE TC 136 FOR ACCRUAL OF ESTIMATED										

REIMBURSEMENT EARNED FOR LOAN REPAYMENT.

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL|ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS TC# DR ON TO RECORD ALLOWANCE FOR LOSS ON ACCRUED INTEREST 06/13/96 112 RECEIVABLE (UNFUNDED) * (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1341, 1343, 1344, 134A, 134B, 134C, 134D, 134E, AND 134F) * A 6903 BAD DEBT EXPENSE - UNFUNDED 015-029 61.57 G GOVERNMENT 100-199 N NON-GOVERNMENT 700-899 1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE U UNFUNDED - AND -B 4220 REIMBURSABLE ORDERS ACCEPTED 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED 015-029 SAME AS A 100-199 C 2990 OTHER LIABILITIES 700-899 61.57 G GOVERNMENT N NON-GOVERNMENT 6190 CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS GOVERNMENT G N NON-GOVERNMENT NOTE: ALSO SEE TC 139 FOR THE ACCRUAL OF INTEREST. 113 TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE -09/29/95 (NON-GOVERNMENT) (UNFUNDED) A 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE U UNFUNDED

	GL GL						P   G- 1							
	GL		GL			A7	ГН   АТ	'H   TRI	N   APR	R   PRG	CS	Γ		UPDATED
TC#	DR SU	B COST	CR SUB	COST	DESCRI PTI ON	SI	RC   TM	IG   TYI	P   CAT	Γ FIN	I   CAT	Γ  FD- GRP	OBJECT CLASS	ON
	3100				APPROPRIATED CAPITAL	1	ı		1			000-599	26. 20, 26. 40,	
												900-999	26. 5A- 26. 5Z, 26. 70,	
									1				26. 90, 31. 10-31. 80,	
								1	1	1		1	31. AA, 32' S	
								1	1	1		1		
			1311		ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED			1	1			000-599	61. 5A	
			N		NON- GOVERNMENT			X	1	1		900-999		
								1	1			1		
			1312		REFUNDS RECEIVABLE			1	1	1		000-599	61. 5B	
			N		NON- GOVERNMENT	1		X	1	1	1	900-999		
						İ	Ĺ	İ	İ	İ	ĺ	İ		
			1313		GENERAL/TRUST FUND RECEIPTS RECEIVABLE	i	i	i	i	i	i	700-899	61. 5C	
			N		NON- GOVERNMENT	İ	Ĺ	X	İ	İ	ĺ	İ		
						i	i	i	i	i	i	i		
			1315		AUDIT DISALLOWANCES RECEIVABLE	i	i	i	i	i	Ĺ	000- 599	61. 53	
			N		NON- GOVERNMENT	i	i	X	i	i	i	700-899		
						i	i	i	i	i	i	900-999		
						i	i	i	i	i	i	i		
					NOTE: WHEN AMOUNTS WRITTEN OFF FOR REFUNDS	i	i	i	i	i	i	i		
					RECEIVABLE PERTAIN TO CAPITAL ASSETS, THE	i	i	i	i	i	i	i		
					WRITE-OFF IS TO 3100 TO CANCEL THE 3100	i	i	i	i	i	i	i		
					ESTABLISHED IN TC 330 WHEN IT WAS ASSUMED	i	i	i	i	i	i	i		
					COLLECTION WOULD BE MADE. WRITE-OFF OF EXPENSE	i	i	i	i	i	i	i		
					ITEMS SHOULD BE TO 1319.	i	i	i	i	i	i	i		
						i	i	i	i	i	i	i		
					NOTE: WHERE DOCUMENT RECORD CAN ONLY BE ACCESSED		i	i	i	i	i	İ		
					BY INITIAL OBJECT CLASS CODE, THAT CODE CAN BE	i	i	i	i	İ	i	i		
					USED IN LIEU OF THE 61 CODE UNTIL THE SYSTEM CAN	i	i	i	i	i	i	i		
					PROVI DE FOR A SECONDARY OBJECT CLASS CODE.	ı İ	i	i	i	i	i	i		
					THOUSE TON IT SECONDARY OBCICE CERES COSE	'	'	'	'	'	1	1		
114					TO WRITE-OFF UNCOLLECTIBLE LOANS (NON-GOVERNMENT)	I		1	I	1	ı	1		02/27/92
						i	i	i	i	İ	i	Ī		
A	1359				ALLOWANCE FOR LOSS ON LOANS RECEIVABLE	i	i	i	i	İ	i	İ		
	U				UNFUNDED	i	i	i	i	İ	X	Ī		
						i	i	i	i	İ	i	Ī		
			1351		LOANS RECEIVABLE - PRINCIPAL	i	i	i	i	İ	i	015-025	61. 58	
			N		NON- GOVERNMENT	i	i	' X	i	i	i	030-199		
						'		' -	'	'				

	, -															
													R   F- U			
	GL			GL				A7	TH   AT	H TI	RN   A	PR   PR	G   CST	`		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SI	RC   TM	G   T	( <b>P</b>   <b>C</b>	AT   FI	N   CAT	FD- GRP	OBJECT CLASS	ON
								1	1	ı	1	1	ı	I		
				13	:0		GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE -		1				1	700-899	61. 5C	
				13	JJ			!	!			!		700-899	61. 50	
							PRINCIPAL	ı				ı		1		
					N		NON- GOVERNMENT			2	<b>(</b>					
				13	55		LOANS RECEIVABLE - GUARANTEED/PLEDGED - PRINCIPAL							015-025	61. 5E	
					N		NON- GOVERNMENT	1	1	2	<b>(</b>	1	1	030-199		
								i	i	i	i.	i	i	i		
				13	57		LOANS RECEIVABLE - DEFAULTED - PRINCIPAL	i	i	i	i	i	i	015-025	61. 5D	
				10.	N		NON- GOVERNMENT		1	1	, I		1		01. 02	
					IN		NON-GOVERNIMENI	!	!	4	.	!		030-199		
								ı				ı		700-899	61. 5F	
												-				
118							TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST									06/13/96
Α	1349						ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE	1	1	1	1	1	1	I		
		U					UNFUNDED	i	i	i	i	i	' X	i		
		·					ON ONDED		1				1 22	1		
				13	4.1		INTEREST RECEIVABLE ON LOANS		1		-		1	1 015 000	01 EH 01 EL 01 EM	
				13				!	!		_			015-029	61. 5H, 61. 5L, 61. 5M	
					N		NON- GOVERNMENT			2	(	-				
				13	43		INTEREST RECEIVABLE ON INVESTMENTS							000- 599	61. 5P	
					N		NON-GOVERNMENT			2	(			900-999		
								1	1	ı	1	1	1	I		
				13	14		INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS	i	i	i	i	i	i	700-899	61.5K, 61.5G	
				10	N		NON- GOVERNMENT	i	i		(   (	i	i	1	01.01, 01.01	
					••		NOT GOVERNMENT		1	1 1	-		1	1		
								ı	ı	ı	- 1	ı	ı	I		
119							AMORTIZATION OF DEFERRED CHARGES TO EXPENSE									07/31/96
Α	6101						OPERATI NG/PROGRAM EXPENSES							000- 599	61. 52	
		GD					GOVERNMENT - DIRECT PROGRAM	1		2	(	X	1	900-999		
		GR					GOVERNMENT - REIMBURSABLE PROGRAM	İ	i	1	(	X	i	I		
		ND					NON-GOVERNMENT - DIRECT PROGRAM	i	i	1		' X		i		
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM	1	i		-   [	X		i I		
		M					NON-GOVERNMENT - REINBURGABLE FROURAM	l I	1	4	•	1 4	1	1		
					-0		DDFD A VA SPATEC	!	1			1	1	1		
				14	00		PREPAYMENTS	I	-	I		1	I	I		

Marci	1 21, 1	1997				nns iransaciiun	CODES								PAGE 114
							<b>T</b> - ]	L   C- F	P   G- N   A	A- B   D-	- R   F-	- U			
	GL			GL			AT	H   ATI	I   TRN   A	APR   PI	RG   CS	ST			UPDATED
TC#	DR	SUR	COST	CR SUB	COST DESC	RI PTI ON							FD- GRP	OBJECT CLASS	ON
1011	DI	БСБ	CODI	CR SCD	2031	WII II ON	Div	0   11112		JA 1   1 1	111   01		1D GM	OBSECT CERES	O.I.
					COVERNIAGNE				1 37 1						
				G	GOVERNMENT				X		- 1	- !			
				N	NON- GOVERNMENT				X		-				
					- AND -										
							1		1 1	- 1		- 1			
					* FOR THE AMOUNT OF DIREC	T EXPENSE IN A *	Ì	i	i i	i	i	i			
							' 	i	i i	i	i	i			
D	3100				APPROPRIATED CAPITAL			1	1 1		-		030- 599	SAME AS A	
Б	3100				APPROPRIATED CAPITAL			!	1 1	!	!	- !		SAME AS A	
											-	- 1	910-999		
				5700	APPROPRIATED CAPITAL USED										
									1 1			- 1			
					NOTE: THIS TO IS ALSO US	ED IN CONJUNCTION WITH TC	İ	i	i i	i	i	i			
					338 WHI CH DEFERS A COST P		i i	i	ii	i	i	i			
					EXPENSE.	NEVIOUSEI CHIMAED IO	l I	1	1 1	! !	1	- 1			
					EAF ENSE.		ı	ı	1 1	ı	- 1	- 1			
11A					TO RECORD ALLOWANCE FO	R LOSS ON INTEREST,					-				06/13/96
					PENALTIES AND ADMINIST	RATI VE COSTS RECEI VABLE ON									
					DELINQUENT ACCOUNTS AN	D LOANS RECEIVABLE									
					(UNFUNDED)		ĺ	1	1 1	- 1	1	- 1			
							i	i	i i	i	i	i			
					* (ESTIMATE OF UNCOLLE	CTIRIE IN ACCOUNTS	' 		1 1	' '	i	'n			
					134A- 134F) *	CITBLE IN ACCOUNTS	ı	1	1 1		- 1	- 1			
					134A- 134F) **		 				- 1	- !			
										- 1	- 1				
A	6903				BAD DEBT EXPENSE - UNFUND	ED							700-899	61. 57	
		G			GOVERNMENT				X						
		N			NON- GOVERNMENT				X			- 1			
							İ	i	i i	i	i	i			
				1349	ALLOWANCE FOR LOSS ON INT	EREST RECEIVARIE	i	i	ii	i	i	i			
				U	UNFUNDED	ENEST NECET VIDEE	l I	1	1 1	! !	1	X			
				U	ONFONDED				1 1		4	A			
							l	1	1 1	- 1	- 1	- 1			
					- AND -										
В	2990				OTHER LIABILITIES				1 1				700-899	SAME AS A	
		G			GOVERNMENT		ı		X	1	1	ĺ			
		N			NON- GOVERNMENT		i	i	X	i	i	i			
					TOTAL GOVERNMENT			1	·*	l I	1	1			
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							T	- L   C	- P   G-	N   A	- <b>B</b>	D- R	F- U	U		
	GL			GL					TH   TR							UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON								Γ  FD-GRP	OBJECT CLASS	ON
							· ·		·	Ċ	Ċ					
				6190		CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS	1	- 1	1	1	- 1		l	1		
				G		GOVERNMENT	1	- 1	X		- 1		ı	T		
				N		NON- GOVERNMENT	i	i	X	Ċ	i		I	i		
							i	i	i	i	i		i I	i		
							'	'	'	'	'		'	1		
11C						TO RECORD ALLOWANCE FOR LOSS ON ACQUIRED	ı	1	1	1	1		ı	1		02/26/92
						COLLATERAL (UNFUNDED)	i	i	i	i	i		I	İ		
							i	i	i	i	i		i I	i		
A	7211	1				LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF	i	i	i	i	i		i I	015-025		
	, ~					ASSET		i.	i				i I	100-199		
						ASSET	!		1	- 1			 	100-133		
						NOTE THE IC CHARGED DIDECTLY TO LOCG ACCOUNT	!	-		-				1		
						NOTE: THIS IS CHARGED DIRECTLY TO LOSS ACCOUNT	!							1		
						VERSUS EXPENSE ON THE ASSUMPTION THAT COLLATERAL	ı		ı				l	I		
						WILL BE CONVERTED TO CASH AS SOON AS POSSIBLE.	- 1		-							
						COLLATERAL IS NOT CONSIDERED A PART OF THE EQUITY	- 1									
						ACCOUNT.								1		
120						AMORTIZATION OF PREPAID EXPENSES UPON RECEIPT OF	-		-							09/25/96
						GOODS	- 1									
A	6101	1				OPERATI NG/PROGRAM EXPENSES	- 1							000-599	APPLI CABLE OC	
							- 1		-		- 1			900-999		
							1	- 1	1		- 1		l	1		
				1450		PREPAYMENTS	i	Ĺ	i	Ĺ	i		l	İ		
				G		GOVERNMENT	i	i	X	Ċ	i		I	i		
				N		NON- GOVERNMENT	i	i	' X	. :	i		i I	i		
							i	i		1	i		' 	i		
						- ALSO -							l I	i I		
						11120		i i					i I	1		
В	4802	2				UNDELIVERED ORDERS - PAID	İ	i	i	i	i		l I	SAME AS A	SAME AS A	
-		AD				CATEGORY A APPORT DIRECT PROGRAM		i	İ	i	χİ	X	i I	1		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	l I	1	1			X		1		
		BD				CATEGORY B APPORT DIRECT PROGRAM	 	- 1	1					1		
								- 1	1			X	l	1		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	1	- !		- 1	X	A	l	1		
							1	1		- 1			l	1		
				4902		EXPENDED AUTHORITY - PAID								1		
				AD		CATEGORY A APPORT DIRECT PROGRAM					X	X	l	1		

TC#	GL DR	SUB	COST	GL CR SUB	COST DESCRIPTION	T- L   C- P   G- N   A- B   D- R   F- U     ATH   ATH   TRN   APR   PRG   CST     SRC   TMG   TYP   CAT   FI N   CAT   FD- GRP	UPDATED OBJECT CLASS ON
				AR	CATEGORY A APPORT REIMBURSABLE PROGRAM		
				BD	CATEGORY B APPORT DIRECT PROGRAM		
				BR	CATEGORY B APPORT REIMBURSABLE PROGRAM		
121					EXERCISE OF OPTION TO PURCHASE UNDER A		09/23/92
					LEASE/PURCHASE AGREEMENT		
A	1751				EQUIPMENT IN USE OTHER THAN IT (ADP & TC)		MAJOR OC 31 (EXCEPT
							31. 40S)
	1756				IT (ADP & TC) EQUIPMENT IN USE		31. 40S (EXCEPT 31. 4D,
							31. 43)
	1830				IT (ADP AND TC) SOFTWARE		31. 4D, 31. 43
				7400	PRIOR PERIOD ADJUSTMENTS		
					- AND -		
В	3310				CUMULATIVE RESULTS OF OPERATIONS		SAME AS A
				3211	INVESTMENT IN CAPITAL ASSETS		
					NOTE: FOR PORTION OF PRIOR FISCAL YEAR LEASE		
					PAYMENT APPLIED TO PURCHASE PRICE IN A. (TC 102		
					FOR PORTION OF CURRENT FISCAL YEAR LEASE PAYMENT		
					APPLIED TO PURCHASE PRICE.)		
					NOTE: IN B, THIS ENTRY DIFFERS FROM THE NORMAL		
					PURCHASE OF FIXED ASSET WHERE INVESTMENT IS MOVED		
					FROM APPROPRIATED CAPITAL TO INVESTMENTS - THIS		
					PORTION COMING FROM PRIOR YEAR'S FINANCING OF		
					LEASE EXPENSE.	iiiiiii	

March	21, 19	97		HHS TRAN	ACTI ON CODES	PAGE 117
					T- L   C- P   G- N   A- B   D- R   F- U	
	GL		GL		ATH   ATH   TRN   APR   PRG   CST	UPDATED
TC#	DR :	SUB COST	CR SUB	COST DESCRIPTION	SRC   TMG   TYP   CAT   FIN   CAT   FD-GRP OBJECT CLASS	ON
122				RECORD FINANCIAL ACCOUNTABILITY FOR PROPERT		09/30/92
122				(FEDERAL TITLE) IN CUSTODY OF OTHERS		00/00/02
				(PEDERAL TITLE) IN COSTODI OF OTHERS		
	1774			PEDERAL PROPERTY IN QUETORY OF CONTRACTORS		
A	1754			FEDERAL PROPERTY IN CUSTODY OF CONTRACTORS	000-599 61.13	
					900-999	
	1755			FEDERAL PROPERTY IN CUSTODY OF GRANTEES	61.14	
			3212	FEDERAL PROPERTY IN CUSTODY OF OTHERS		
				NOTE: THIS ENTRY IS MADE BASED UPON REPORTS F	OM	
				GRANTEES/CONTRACTORS FOR EQUIPMENT PURCHASED W	TH	
				GRANT/CONTRACT FUNDS THAT IS TO REVERT TO HHS		
				OWNERSHIP. UPON RETURN, REVERSE THIS ENTRY AN		
				RECLASSIFY AS DONATED PROPERTY		
126				TO RECORD LOANS RECEIVABLE (COLLECTIONS TO	E	09/29/95
				DEPOSITED TO MISCELLANEOUS RECEIPTS)		
					i i i i i i	
Α	1353			GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE -		
				PRI NCI PAL		
		G		GOVERNMENT	X	
		N .		NON- GOVERNMENT		
		.,		NON GOVERNMENT		
			5901	MI SCELLANEOUS REVENUE - GENERAL/TRUST FUND		
			3301	RECEIPTS		
			0			
			G	GOVERNMENT	X	
			N	NON- GOVERNMENT		
				- AND -		
В	5990			CONTRA REVENUE - COLLECTED FOR OTHERS		
		G		GOVERNMENT		
	]	N		NON- GOVERNMENT		
			2990	OTHER LIABILITIES		
			G	GOVERNMENT		
			N	NON- GOVERNMENT		

Marci	1 21,	1997					HHS TRANSACTION	CODE	3										PAGE	118
								T-	- L   C	C- <b>P</b>	G-N	<b>A</b> -	B D	- R	F- U					
	GL			GL				A'	TH   A	HT	TRN	AP	R   P	RG	CST				UI	PDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	S	RC   T	CMG	TYP	CA	T F	IN	CAT	FD- GRP		OBJECT CLASS		ON
								- 1	1	ı		I	1	- 1		I				
							NOTE: AGENCIES FUNDING SUCH LOAN PROGRAM	i	i	i		i	i	i		I				
							ACTIVITIES THROUGH PMS MUST PROVIDE THE CAN(S)	i	i	i		i	i	i		I				
							APPLICABLE TO THE APPROPRIATE RECEIPT ACCOUNT(S)	i	i	i		i	i	i		I				
							TO PMS (BY MEMO). SUCH CAN(S) WILL BE USED BY PMS	i i	i	' 		i	i	i		! 				
							WHEN GENERATING FLOWBACK TAPE RECORDS FOR ACCRUAL		i	' 		i	' 	i		ı I				
							DATA TO THE FUNDING AGENCIES. SIMILAR			' 		1	1			l I				
							I DENTIFICATIONS MUST BE MADE WITHIN AND AGENCY			 		1	1			 				
							SYSTEM WHEN APPROPRIATE. FOLLOWING CONVERSION OF			 		1				 				
							GENERAL/TRUST FUND TO MULTI-YR ACCOUNT, IT WILL BE	ı	1			1		- 1		 				
							NECESSARY TO NOTIFY PMS OF THE CHANGED CANS FOR	- 1	- 1			1	-	- 1		1				
									- 1			1		- 1		1				
							OUTSTANDING LOANS.	!	- !			1		- !		1				
							NAME AGGOVING AGGO WAY DE NOTE ONLY INVEST AGANG					!	!							
							NOTE: ACCOUNT 1353 WILL BE USED ONLY UNTIL LOANS					!								
							ARE CONVERTED TO MULTI-YEAR ACCOUNTS.		- 1	I		I	ı	- 1		I				
400							TO VINTE OF VINOVALUE ACCOUNT AND ACCOUNT													. / /
128							TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST,					!	!						Ut	6/14/96
							PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT	l						- 1		!				
							ACCOUNTS RECEIVABLE													
A	1349						ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE						-	ı		700-8	99			
		U					UNFUNDED								X					
				134A			INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS									1		61. 5Q		
				]	N		NON- GOVERNMENT				X									
				134C			PENALTY RECEIVABLE ON DELINQUENT ACCOUNTS											61. 5R		
				]	N		NON-GOVERNMENT				X									
				134E			ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT											61. 5S		
							ACCOUNTS									1				
				Į	N		NON- GOVERNMENT			- 1	X					I				
							NOTE: ALSO SEE TC 118 AND 129 FOR WRITE-OFF OF			- 1			-	- 1		I				
							OTHER ACCRUED INTEREST ON ACCOUNTS.						1	- 1						
129							TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST,			-			1			I			06	6/14/96

March 21, 1997 HHS TRANSACTION CODES PAGE 119 | T- L | C- P | G- N | A- B | D- R | F- U | GLGL | ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# DR OBJECT CLASS ON PENALTIES AND ADMINISTRATIVE COSTS ON DELINQUENT LOANS RECEIVABLE A 1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE 700-899 U UNFUNDED 134B INTEREST RECEIVABLE ON DELINQUENT LOANS 61. 5Q N NON-GOVERNMENT 134D PENALTY RECEIVABLE ON DELINQUENT LOANS 61.5R N NON-GOVERNMENT 134F ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT 61.5S LOANS N NON-GOVERNMENT NOTE: ALSO SEE TC'S 118 AND 128 FOR WRITE-OFF OF OTHER ACCRUED INTEREST ON ACCOUNTS. 12A TO RECLASSIFY PORTION OF LOANS RECEIVABLE AS 06/04/96 CURRENT RECEIVABLE A 135A LOANS RECEIVABLE - CURRENT 000-399 81.91 G GOVERNMENT 700-899 N NON-GOVERNMENT 1351 LOANS RECEIVABLE - PRINCIPAL 000-399 1353 GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE -700-899 PRI NCI PAL NOTE: IN CALCULATING THE CURRENT YEAR PORTION (1362), PRINCIPAL ACCOUNTS MUST BE OFFSET BY COLLECTION ACCOUNTS. NOTE: THESE ESTIMATED CURRENT YEAR COLLECTIONS. ONLY AT THE END OF THE FOURTH QUARTER, SHOULD BE INCLUDED AS ESTIMATED REIMBURSEMENTS (TC-006) FOR

THE NEW FISCAL YEAR.

| T-L|C-P|G-N|A-B|D-R|F-U|

	CT			CI				T- L   C- P   G- N   A- B   D- R   F- U     ATH   ATH   TRN   APR   PRG   CST							UDD A TED		
тс#	GL	CIID	COCT	GL	SUB	COCT	DECCRI DELON									OD IECT CLASS	UPDATED
TC#	DR	SUB	COST	CK	SUB	COST	DESCRI PTI ON	31	KC   II	WIG   I	ır	CAI	FI	N   CA	T   FD- GRP	OBJECT CLASS	ON
12B							RECLASSIFY PORTION OF LOANS	1	ı	ı	-		ı	1	1		06/04/96
							RECEI VABLE- GUARANTEED/PLEDGED AS CURRENT	i	i	i	i		i	i	i		
							RECEI VABLE	i	i	i	i		i	i	i		
								i	i	i	i		i	i	i		
A	135A						LOANS RECEIVABLE - CURRENT	i	i	i	i		i	i	000-399	81. 91	
		G					GOVERNMENT	i	i	i	X		İ	i	i		
		N					NON- GOVERNMENT	i	i	i	X		İ	i	i		
								i	Ì	İ	ĺ		Ì	İ	ĺ		
				135	55		LOANS RECEIVABLE - GUARANTEED/PLEDGED - PRINCIPAL	- 1		-	-			1	1		
								- 1		-	-			1	1		
							NOTE: SEE NOTES ON TC 12A			-				1	1		
12C							RECLASSIFY PORTION OF LOANS RECEIVABLE - DEFAULTED								1		06/04/96
							AS CURRENT RECEIVABLE								1		
															1		
A	135A						LOANS RECEIVABLE - CURRENT								1	81. 91	
															1		
				135	57		LOANS RECEIVABLE - DEFAULTED - PRINCIPAL								1		
											-				1		
							NOTE: SEE NOTES ON TC 12A.				- 1				1		
12D							TRANSFER LOANS RECEIVABLE AND ACCRUED INTEREST				١			-	1		06/14/96
							BETWEEN MULTI-YEAR ACCOUNTS				-			-			
														!	1		
A	1341						INTEREST RECEIVABLE ON LOANS								1	61. 42	
															1		
	1351	_					LOANS RECEIVABLE - PRINCIPAL								1	33. 2G	
		G					GOVERNMENT			- :	X						
		N					NON- GOVERNMENT			-	X		1	1	I		
				001			INVESTMENT IN CADITAL ACCETS								1	22.00	
				321	LI		INVESTMENT IN CAPITAL ASSETS			-			1	1	1	33. 2G	
				740	20		PRI OR PERI OD ADJUSTMENTS			-			1	1	1	61. 42	
				740	,,,		TRIOR TERIOD ADJUSTMENTS	l I	 	-			1	1	I I	01.46	
								ı	ı	ı			1	ı	I		

TC#	GL DR	SUB	COST	GL CR	SUB	COST	DESCRI PTI ON	AT	L   C- I TH   ATI	H TR	N   AP	R   PRO	GCST		OBJECT CLASS	UPDATED ON
							NOTE: INITIAL TRANSFERS WILL BE FROM RECEIPT ACCOUNTS TO A MULTI-YEAR ACCOUNT. THEREAFTER,	 	 		[ [			 		
							ANNUAL TRANSFERS WILL BE FROM ONE MULTI-YEAR									
							ACCOUNT TO THE NEW MULTI-YEAR ACCOUNT. (SEE ALSO									
							TC 126(R).)									
														1		
							NOTE: THIS ENTRY MUST BE DONE IN CONJUNCTION WITH						1			
							TC 126(R) AND 139(R) OR 12D(R). AFTER THE TRANSFER									
							IS MADE, TC 126 SHOULD NO LONGER BE USED (FOR IMN									
							RANGES 700-899).		ı			ı	1			
130							TO RECORD SALES AND INCOME FINANCED BY ADVANCES	ĺ	ı	I	ı	ı	ı	I		11/01/88
							THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE					1	1	I		
							OBLIGATION/ EXPENDITURE TRANSACTIONS ON					1	1	I		
							REIMBURSABLE ITEMS									
													1	1		
A	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE							400-499	61. 61, 61. 62, 61. 69	
							TRANSFER							960-999		
		G					GOVERNMENT			X				1		
													1			
				510			REVENUE FROM GOODS SOLD								61. 61	
					G		GOVERNMENT			X						
					N		NON- GOVERNMENT			X			!			
				700			DESIGNATE FROM CERNA CEC PROVIDED					!			01.00	
				520			REVENUE FROM SERVICES PROVIDED			   v	1		1		61. 62	
					G N		GOVERNMENT NON- GOVERNMENT	ı	1	X		1	1	1		
					IN		NON-GOVERNMENT	ı	l I	1	·   -	1	1	1		
				590	13		REVENUE - ALL OTHER SOURCES			1	1	1	1	 	61. 69	
				330	G		GOVERNMENT	ı		   X	1			l I	01. 03	
					N		NON- GOVERNMENT	i	i	X		i	i	l I		
								' 	İ	1	i		İ			
							- AND -	i	i	i	i	i	i			
								i	i	i	i	i	i			
В	2313						ADVANCES - ALL OTHER	İ	i	i	i	i	İ	000-399	61. 61, 61. 62, 61. 69	
		G					GOVERNMENT	Ī	İ	X	i	İ		500-599		
		N					NON- GOVERNMENT			X		-		900-959		

TC#	GL DR	SUB	COST	GL CR SUB	COST	DESCRI PTI ON	AT	H AT	P   G- N TH   TRN IG   TYI	N   API	RPR	GCST		OBJECT CLASS	UPDATED ON
								1		1		1	I		
				5100		REVENUE FROM GOODS SOLD		I					1	61. 61	
				G		GOVERNMENT		-	X				1		
				N		NON- GOVERNMENT		-	X				1		
								-					1		
				5200		REVENUE FROM SERVICES PROVIDED		-					1	61. 62	
				G		GOVERNMENT			X				1		
				N		NON- GOVERNMENT			X				1		
													1		
				5903		REVENUE - ALL OTHER SOURCES							1	61. 69	
				G		GOVERNMENT			X				1		
				N		NON- GOVERNMENT			X				1		
						- AND -							1		
													1		
C	4250					REIMBURSEMENTS AND OTHER INCOME EARNED							SAME AS A	SAME AS A	
								1					1		
				4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED		1					1		
								1	1	1			1		
132						TO RECORD BILLED REIMBURSABLE SALES AND INCOME.		1	1	1			1		11/01/88
						THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE	1	1	1	1	1	1	I		
						OBLI GATI ON/EXPENDI TURE TRANSACTI ONS	İ	i	İ	İ	İ	İ	İ		
							İ	i	İ	İ	İ	İ	İ		
Α	1311					ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED	İ	i	İ	İ	İ	İ	000-599		
		G				GOVERNMENT	i	i	X	i	İ	i	900-999		
		N				NON-GOVERNMENT	İ	i	X	İ	İ	İ	İ		
							i	i	i	i	İ	i	i		
				5100		REVENUE FROM GOODS SOLD	i	i	i	i	i	i	İ	61. 61 61. 62	
				G		GOVERNMENT	i	i	' X	i	i	i	İ		
				N		NON- GOVERNMENT	i	i	' X		i	i	i		
							' 	i	1	i	i	i	i		
				5200		REVENUE FROM SERVICES PROVIDED		i	i	i	İ	i	i		
				G		GOVERNMENT		i	X	i	' 	İ	i		
				N		NON- GOVERNMENT		i	X		ı	i	i I		
				14		NON GOTERNIERI	l I	1	1	1	l I	1	I I		
				5903		REVENUE - ALL OTHER SOURCES				1		1		61. 69	

Water Cr	1 ~1, 1	.001						mis ir	MINDACTION CO.	ULO									IAGE	120
										T- I	L   <b>C</b> - I	P   G-	N   A-	B   D-	R   F- U					
	GL			GL						ATI	H   AT	H   TR	N   AF	PR   PF	RG   CST				UPI	DATED
TC#	DR	SUB	COST	CR	SUB	COST	DES	SCRI PTI ON		SRO	С   ТМ	G   TY	P   CA	T   FI	N   CAT	FD- GRP		OBJECT CLASS		ON
					G		GOVERNMENT			l		X		1	1	I				
					N		NON- GOVERNMENT			İ	Ì	X	i	i	i	l				
										İ	i	i	i	i	i	I				
							- AND -			i I	i	i	i	i	i	I				
										i	i	i	i	i	i	I				
В	4250						REIMBURSEMENTS AND OTHER	R INCOME EARNED		i I	i	i	i	i	i	SAME A	AS A	SAME AS A		
										İ	i	i	i	i	i	I				
				4230	)		UNFILLED CUSTOMER ORDERS	S - UNOBLIGATED		i I	i	i	i	i	i	' 				
										i I	i	i	i	i	i	' 				
										1	'	'	'	'	1	1				
133							SALE OF SCRAP MATERIA	AT AND OTHER RELMRURS	SARI FS -	ı		1		1	1	ı			09	/29/95
100							GENERAL/TRUST FUND RI		DADLES	l I	1					 			03/	207 00
							GENERALI INCOT TOND IN	LOEIT 15		l I					i	l I				
٨	1313						GENERAL/TRUST FUND RECEI	IDTS DECEIVARIE		 	1	1		1	1	   700-89	oo.	61. 65, 61. 77		
А	1313	G					GOVERNMENT	II IS RECEIVABLE		l I	1	   X		1	1	700-00	33	01. 03, 01. 77		
		N					NON- GOVERNMENT			l I		X		1	1	I I				
		IN					NON-GOVERNMENT			 		1	·	1	1	 				
				5901	ı		MI SCELLANEOUS REVENUE -	CENEDAL /TDUCT FUND		 		1		1	1	 				
				3901	L		RECEI PTS	GENERAL/ IRUSI FUND		 		1		1	1	 				
					G		GOVERNMENT			 	1			1	1	1				
					G N		NON- GOVERNMENT			 	1	X		1	1	1				
					N		NUN- GUVERNMEN I					X	.	- 1		1				
							- AND -			 	1	1		1		1				
							- AND -			 	1	1	1	-		 				
D	5990						CONTRA REVENUE - COLLECT	TED EOD OTHERS		 	1	1	1	-		   700 90	20	SAME AS A		
Б	3990	G					GOVERNMENT	IED FUR UIHERS		 	1	   X	·	1		700-89	99	SAIME AS A		
		N					NON- GOVERNMENT			 				1	1	 				
		IN					NON- GOVERNMENT			 	1	X	.	1	1	1				
				0000			OTHER LIABILITIES					1		- 1		1				
				2990			OTHER LIABILITIES GOVERNMENT							-						
					G							X		- 1		1				
					N		NON- GOVERNMENT					X	.							
										I	I	ı	1	1	I	I				
104							TO DECORD INDIFEED D	ELADUDCADIE CALEG AND	LNCOME											/01 /00
134							TO RECORD UNBILLED RI				1		-			1			11,	/01/88
							THAT HAVE NOT BEEN PI		IH THE		1		-	1	1	1				
							OBLI GATI ON/EXPENDI TUI	RE TRANSACTION												
										I	I	I	-		ı	I				

| T-L | C-P | G-N | A-B | D-R | F-U |
| GL | GL | ATH | ATH | TRN | APR | PRG | CST | UPDATED

	GL			GL										CST			UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SI	RC   TI	MG   T	<b>TYP</b>	CAT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
A	1314						ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED				- 1				000-599		
											- 1				900-999		
											- 1						
				5100	0		REVENUE FROM GOODS SOLD				- 1						
					G		GOVERNMENT				<b>X</b>						
					N		NON- GOVERNMENT				<b>X</b>						
											- 1						
				5200	0		REVENUE FROM SERVICES PROVIDED				- 1						
					G		GOVERNMENT				<b>X</b>						
					N		NON- GOVERNMENT				<b>X</b>						
											- 1						
				5903	3		REVENUE - ALL OTHER SOURCES				- 1						
					G		GOVERNMENT	-			<b>X</b>						
					N		NON- GOVERNMENT	- 1			<b>X</b>						
								-			- 1						
							- AND -	-			- 1						
								- 1			- 1						
В	4250						REIMBURSEMENTS AND OTHER INCOME EARNED	- 1			- [				SAME AS	A SAME AS A	
								- 1			- [						
				4230	0		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	- 1			- [						
								1			- 1						
							NOTE: WHEN READY TO BILL, THE A ENTRY MUST BE	1			- 1						
							REVERSED AND RERECORDED BY TC 132.	- 1			- [						
135							TO DISTRIBUTE UNBILLED CHARGES TO BILLED	- 1			- 1						11/01/88
							RECEI VABLES	- 1			- 1						
								- 1	- 1		- 1						
A	1311						ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED	1	1		- 1				000-399		
		G					GOVERNMENT	i	ĺ	İ	X				900-959		
		N					NON-GOVERNMENT	i	ĺ	İ	X						
								i	Ì	İ	i						
				5100	0		REVENUE FROM GOODS SOLD	i	Ì	İ	i					61. 61	
					G		GOVERNMENT	i	i	i	x						
					N		NON- GOVERNMENT	İ	İ	İ	X						
								İ	i	i	i						
				5200	)		REVENUE FROM SERVICES PROVIDED	İ	i	i	i					61. 62	
					G		GOVERNMENT	i	i	i	Χİ						
								'									

March	ı 21, 1	997					HHS TRANSACTION	CODES	5								PAGE 125
								T-	L C-	P   G	N   A	<b>A-B</b> []	D- R	F- U	I		
	GL			GL				A7	TA   H	H TI	RN   A	PR	PRG	CST	I		UPDATED
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В	5100						REVENUE FROM GOODS SOLD							1	SAME AS A	SAME AS A	
		N					NON- GOVERNMENT			2	<b>K</b>				I		
															[		
	5200						REVENUE FROM SERVI CES PROVI DED								I		
		N					NON- GOVERNMENT			2	K	-		I	I		
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				131	4		ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	i	i	i	i	i		i	I		
								i i	i	i	i	i		i	i I		
							NOTE: THE "A" ENTRY RECLASSIFIES THE SALE	' 							I I		
									-	1	- 1			1	1		
							INITIALLY RECORDED AS AS AN UNBILLED TRANSACTION		-		-			1	1		
							WHEN LINKED WITH THE REIMBURSABLE EXPENDITURE							!	1		
							(CUSTOMER NOT THEN IDENTIFIED BUT RECORDED AS							1	1		
							NON- GOVERNMENT).			-				l	I		
136							ACCRUE IN BUDGETARY ACCOUNTS THE QUARTERLY AMOUNT								1		11/01/88
							OF LOAN REPAYMENTS DUE (1/4 OF ANNUAL ESTIMATED								I		
							LOAN COLLECTIONS)								1		
															I		
A	4230						UNFILLED CUSTOMER ORDERS - UNOBLIGATED							1	015-025	61. 63	
									1	1				I	030-399		
								i	Ĺ	i	i	i		İ	İ		
				422	0		REIMBURSABLE ORDERS ACCEPTED	i	i	i	i	i		i	i I		
								i	i.	i	i	i		i	i I		
								'	'	'	'	'			1		
138							ACCRUAL OF INSURANCE PREMIUMS	ı	1	1	1	ı		ı	I.		11/01/88
100							ACCRONE OF TROUMING TREME OND	l I		1	1			1	1		117 017 00
	1317						INCHDANCE DREWING DECEIVABLE		1					1	1 015 090	61. 4X	
A	1317	37					INSURANCE PREMI UMS RECEI VABLE		!		, ,				015-029	01. 4X	
		N					NON- GOVERNMENT		- [	2	.			1	I		
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				550			INSURANCE AND GUARANTEE PREMIUM REVENUE			1				1	I		
					N		NON- GOVERNMENT			2	K				I		
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							- AND -								1		
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Marci	1 21, 1	1997				HHS TRANSACTION	CODES	•							PAGE 126
							T-	L   C-	P   G-	N   A-	B   D- 1	R   F- U	1		
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TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	S	C   TM	G   TY	P   CA	T FI	N   CAT	FD- GRP	OBJECT CLASS	ON
							·								
В	4230					UNFILLED CUSTOMER ORDERS - UNOBLIGATED	1	1	ı	1	1	1	SAME AS A	SAME AS A	
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				4220		REI MBURSABLE ORDERS ACCEPTED	l I		1		1	1	1		
				4220		REINDURSABLE URDERS ACCEPTED		1				1	1		
						NOTE: CEE ALCO TO DOZ DOD COLLECTION OF DEFINITIO	!	!		!			1		
						NOTE: SEE ALSO TC 227 FOR COLLECTION OF PREMIUM	ı	ı	ı		ı				
139						ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS	ı								06/17/96
A	1341					INTEREST RECEIVABLE ON LOANS							015-029	61. 42, 61. 43, 61. 4C	
		G				GOVERNMENT			X	[ ]					
		N				NON- GOVERNMENT	- 1		X	[ ]					
							1								
	1344					INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS	i	Ĺ	i	i	i	i	700-899	61. 45, 61, 48, 61. 49,	
		G				GOVERNMENT	i	i	X	(	i	i	i I	61. 4W	
		N				NON- GOVERNMENT	i	i	X		i	i	i		
						TON GOVERNMENT		i		·	' 	1	l I		
				1319		ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	l I		1		1	1	700-899	61. 49	
				1319 U		UNFUNDED		1				   V	•	01. 49	
				U		UNTUNDED	!	!		!		X	1		
										!					
				5301		INTEREST REVENUE EARNED - RETAINED BY AGENCY							015-029	61. 42, 61. 43, 61. 4C	
				G		GOVERNMENT	ı		X	(					
				N		NON- GOVERNMENT			X	(					
				5302		INTEREST REVENUE EARNED - GENERAL/TRUST FUND							700-899	61. 45, 61. 48, 61. 4W	
						RECEIPTS									
				G		GOVERNMENT			X	[ ]					
				N		NON- GOVERNMENT			X	[ ]					
							1	1	1	1	1		1		
						- AND -	i	i	i	i	i	i	i I		
							i	i	i	i	i	i	i I		
R	4230					UNFILLED CUSTOMER ORDERS - UNOBLIGATED	i	i	i	i	i	i	015-029	61. 42, 61. 43, 61. 4C	
	1200					CHITIMID COSTONER CHORING CHORICANTIED	l I	1		i		1	100-199	01. 12, 01. 10, 01. 10	
							l I	1	 	1	ı	1	100-139		
				4990		DELMOUDCADLE ODDEDC ACCEPTED	l	1	l I	1	ı	1	1		
				4220		REI MBURSABLE ORDERS ACCEPTED	I	1			1	1	1		
						1375		1				1	1		
						- AND -		1				1	1		

TC#	GL DR	SUR	COST	GL CR	SUB	COST	DESCRI PTI ON	A7	L C- TH AT	Ή Т	RN	APR	PRG	CST			OR IE	FCT (	CLASS		UPDATED ON
1011	DI.	БСВ	CODI	O.I.	БСВ	CODI	DESCRITTION	51	10   111			0/11		0111	ID UNI		ODOL	LOI .	, LIIO		0.11
С	5990						CONTRA REVENUE - COLLECTED FOR OTHERS	- 1	1	1	-	-	-		700-899	61.	45,	61.	48, 61.4W	V	
		G					GOVERNMENT				X	- 1			l						
		N					NON- GOVERNMENT				X	- 1			l						
											- 1	- 1									
				299	90		OTHER LIABILITIES				- 1	- 1			l						
					G		GOVERNMENT				X	- 1			l						
					N		NON- GOVERNMENT				X	- 1									
											- 1	- 1			l						
							NOTE: IN "A", INTEREST ACCRUED ON ANTICIPATED				- 1	- 1			l						
							RECOVERY OF AUDIT DISALLOWANCES IS TO BE RECORDED				- 1	- 1			l						
							FULLY AGAINST THE ALLOWANCE FOR LOSS (61.49)				- 1	- 1			l						
							RATHER THAN TAKEN INTO INCOME. WHEN THE AUDIT				- 1	- 1			l						
							DISALLOWANCE APPEAL IS RESOLVED OR WAIVED, THE				- 1	- 1			l						
							ACCRUED INTEREST SHOULD BE REMOVED FROM THE				- 1	- 1			l						
							ALLOWANCE FOR LOSS (TC 139(R), 61.49) AND					- 1	-		l						
							REENTERED AS INCOME AS COMPUTED ON THE UNRESOLVED					- 1			l						
							AUDIT DISALLOWANCE AMOUNT (TC 139, 61.48).				- 1	- 1			l						
											- 1	- 1			l						
							NOTE: THE ENTRY IN "B" ASSUMES THAT INTEREST ON				- 1	- 1									
							TRUST FUND INTEREST WILL REVERT TO MISCELLANEOUS	-	1		- 1	- 1	-		I						
							RECEI PTS.	-	1		- 1	- 1	-		I						
13A							TO RECLASSIFY ACCOUNTS RECEIVABLE AS NON-CURRENT				- 1	- 1			l						11/01/88
							RECEI VABLE				- 1	- 1									
								-	1		- 1	- 1	-		I						
A	1318						ACCOUNTS RECEIVABLE - NON-CURRENT				- 1	- 1			l						
		G					GOVERNMENT				X	- 1									
		N					NON- GOVERNMENT				X	- 1			l						
											- 1	- 1									
				13	11		ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED				- 1	- 1			000-599	81.	91				
					G		GOVERNMENT				X	- 1			900-999						
					N		NON- GOVERNMENT	-	1		X	- 1	-		I						
								- 1			ĺ	İ	İ								
				13	13		GENERAL/TRUST FUND RECEIPTS RECEIVABLE	- 1			-	- 1			700-899						
					G		GOVERNMENT	- 1		;	X	- 1									
					N		NON- GOVERNMENT	- 1		;	X	- 1									

Marc	h 21,	1997				HHS TRANSACTI	ON CODE	S									PAGE 128
							T	- L   C	- <b>P</b>	G- N	A- E	3   D-	R   F-	U			
	GL			GL			A	TH   A	TH	TRN	APF	R   PR	G   CS	T			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	S	RC   T	'MG	TYP	CAT	Γ FI	N   CA	T  I	FD- GRP	OBJECT CLASS	ON
13B						TO RECLASSIFY ACCOUNTS RECEIVABLE AS NON-CURRENT											11/01/88
						RECEIVABLE (AUDIT DISALLOWANCE)											
A	1318					ACCOUNTS RECEIVABLE - NON-CURRENT									000- 599	81. 91	
		N				NON- GOVERNMENT				X					700-899		
															900-999		
				1315		AUDIT DISALLOWANCES RECEIVABLE											
				N		NON- GOVERNMENT				X							
						NOTE: ENTRIES IN TCs 13A AND 13B ARE MADE BEFORE											
						PREPARATION OF SF220 AND REVERSED AT BEGINNING OF											
						NEXT REPORTING PERIOD. CALCULATIONS WILL BE MADE A											
						PART OF THE AGING PROCESS. ACCOUNTS 1312, REFUNDS											
						RECEIVABLE; 1314, ADVANCE AND REIMBURSEMENTS											
						RECEIVABLE - UNBILLED; AND 1316, ANTICIPATED											
						RECOVERIES - AUDIT DISALLOWANCES WILL ALWAYS BE											
						CLASSIFIED AS CURRENT.											
140						ACCRUED INTEREST EARNED ON INVESTMENTS											06/17/96
A	1343					INTEREST RECEIVABLE ON INVESTMENTS									015-029	61. 44	
		G				GOVERNMENT				X					900-959		
		N				NON- GOVERNMENT				X							
				5301		INTEREST REVENUE EARNED - RETAINED BY AGENCY											
				G		GOVERNMENT				X							
				N		NON- GOVERNMENT				X							
						- AND -											
В	4230					UNFILLED CUSTOMER ORDERS - UNOBLIGATED									015-029	61. 44	
															900-959		
				4220		REIMBURSABLE ORDERS ACCEPTED											

TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SF	RC   TM	G   TYP	CAT	[FI	N   CA	Τ	FD- GRP	OBJECT CLASS	ON
142						AMORTIZATION OF DEFERRED CREDITS	1	ī	I	ı	1	1	ı			11/01/88
							i	i	İ	İ	İ	i	i			
A	2320	)				DEFERRED CREDITS	İ	ĺ	İ		İ	İ	İ	000-399	61. 55	
							-							910-959		
				5903		REVENUE - ALL OTHER SOURCES										
				G		GOVERNMENT			<b>X</b>							
				N		NON- GOVERNMENT			<b>X</b>							
						- AND -										
В	4250	)				REIMBURSEMENTS AND OTHER INCOME EARNED								SAME AS A	SAME AS A	
				4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED										
143						AMORTIZATION OF DISCOUNTS ON SECURITIES PURCHASED										11/01/88
												!				
A	1612					SECURITIES - UNAMORTIZED DISCOUNT						-		015-029	61. 55	
		G				GOVERNMENT			X			!		900-959		
		N				NON- GOVERNMENT		!	X	!						
				<b>#</b> 000		DEVENUE AND CONTROL CONTROLS		!								
				5903		REVENUE - ALL OTHER SOURCES										
				G		GOVERNMENT			X			-				
				N		NON- GOVERNMENT			X			-				
						- AND -						1	-			
						- AND -						1	-			
ъ	4230					UNFILLED CUSTOMER ORDERS - UNOBLIGATED			1	1		1		CAME AC A	SAME AS A	
ь	4230	'				UNFILLED CUSTOMER UNDERS - UNUBLIGATED			1	1	1	1		SAME AS A	SAIVE AS A	
				4220		REI MBURSABLE ORDERS ACCEPTED			1	1	1	1	1			
				4220		REIMBURSABLE URDERS ACCEPTED			1	1	1	1				
							ı	ı	1	I	1	ı	- 1			
144						AMORTIZATION OF PREMIUM ON SECURITIES PURCHASED	1	1	1	ı	ı	1	1			11/01/88
						THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY O	' 		1	1	1		1			11, 01, 00
А	6905	;				OTHER EXPENSES - UNFUNDED		İ	1	1	1		1	015-029	61. 52	
	-000						1	1	1		1		- 1	020		

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				1010		CECUDITEI EC INIAMOREI ZED DREATUSC		- 1	- 1	- 1		- 1				
				1613		SECURITIES - UNAMORTIZED PREMIUMS				_ !		- 1	- 1			
				G		GOVERNMENT				X	- 1	- 1				
				N		NON- GOVERNMENT				X						
145						ACCOUNTS RECEIVABLE - ADVANCES AND REIMBURSEMENTS										11/01/88
						- BILLED TO FEDERAL AGENCIES - FOR UNEARNED INCOME										
									- 1	- 1	- 1	- 1	- 1			
Α	1311					ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED	i	Ĺ	i	i	i	i	i	000-014	61. 73	
		G				GOVERNMENT	i	i	i	X	i	i	i			
		_				<del></del>	i	i		I	i	i	i			
				2313		ADVANCES ALL OTHER		- 1	- 1	- 1		- 1	- 1			
						ADVANCES - ALL OTHER		!	!	37		- !	-			
				G		GOVERNMENT	ı	ı		X	ı	- 1				
											ı	ı				
148						ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COSTS			ı		ı	ı				06/17/96
						EARNED ON DELINQUENT ACCOUNTS RECEIVABLE										
A	134A					INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS								700-899	61. 4P	
		N				NON- GOVERNMENT				X		- 1				
							1	1	- 1	- 1	- 1	- 1	- 1			
	134C					PENALTY RECEIVABLE ON DELINQUENT ACCOUNTS	i	i	i	i	i	i	i		61. 40	
		N				NON- GOVERNMENT	i	i	i	X	i	i	i		•	
						NON GOVERNMENT				1		- 1				
	134E					ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT				- 1		- 1	- 1		61. 4R	
	134E					•		!	!	- !		- !	- 1		01. 4k	
						ACCOUNTS	ı	ı	ı	ı	ı	- 1	ı			
		N				NON- GOVERNMENT				X	- 1	- 1				
				5303		INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON										
						DELI NQUENT ACCOUNTS - GENERAL/TRUST FUND RECEI PTS										
				N		NON- GOVERNMENT				X		- 1				
											- 1	- 1				
						- AND -	i	i	i	i	İ	i	i			
							j	i	İ	i	i	i	i			
R	5990					CONTRA REVENUE - COLLECTED FOR OTHERS	i			i		i	1	700-899	SAME AS A	
ь	5550					CONTROL COMMOTING TOWN OTHERS	1	- 1	- 1	- 1	- 1	- 1	- 1	.00 000	CAME IN II	

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	GL			GL					TH   A								UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON								FD- GRP	OBJECT CLASS	ON
		G					GOVERNMENT			-	<b>X</b>						
		N					NON- GOVERNMENT				<b>X</b>						
				299	0		OTHER LIABILITIES										
					G		GOVERNMENT				<b>X</b>						
					N		NON-GOVERNMENT				<b>X</b>						
149							ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COST										06/17/96
							EARNED ON DELINQUENT LOANS RECEIVABLE										
A	134B						INTEREST RECEIVABLE ON DELINQUENT LOANS								700-899	61. 4P	
		N					NON- GOVERNMENT				<b>X</b>						
														1			
	134D						PENALTY RECEIVABLE ON DELINQUENT LOANS									61. 4Q	
		N					NON- GOVERNMENT				<b>X</b>						
														1			
	134F						ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT									61. 4R	
							LOANS							1			
		N					NON-GOVERNMENT				<b>X</b>						
				530	3		INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON										
							DELINQUENT ACCOUNTS - GENERAL/TRUST FUND RECEIPTS										
					N		NON- GOVERNMENT				<b>X</b>						
В	5990						CONTRA REVENUE - COLLECTED FOR OTHERS								700-899	SAME AS A	
		G					GOVERNMENT				X						
		N					NON- GOVERNMENT				<b>X</b>						
				299	0		OTHER LIABILITIES										
					G		GOVERNMENT				<b>X</b>						
					N		NON- GOVERNMENT				<b>X</b>						
181							DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED										09/17/96
							* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF										

Marci	1 21, 1	1997					HHS TRANSACTI	ON CODES	•								PAGE 132
		GL GL						T-	L C-	P   G-	N   A- 1	B   D-	R   F-	U			
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TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SF	RC   TM	AGİTY	P   CAT	ΓIFI	N   CA	Τİ	FD- GRP	OBJECT CLASS	ON
								'		'							
							ACCRUAL IS REVERSED AT THE BEGINNING OF EACH	1	1	ı	1	ı	1	ı			
							MONTH) - UNDER TC 080 *	i	i	i	i		i	i			
							MENTILY CHELLE TO GOO		1		1	1	1	1			
٨	1511						OPERATING MATERIALS AND SUPPLIES HELD FOR USE		-		1	1		1	000-399	26. 21-26. 28, 26. 4A-26. 4Z,	
А	1311	M					MATERIALS AND SUPPLIES FOR USE	1			1	1		1	900- 959	26. 5A-26. 5Z (EXCEPT FOR	
		171					MATERIALS AND SUITERES FOR USE		-		1	1		1	300-333	26. 5C AND 26. 5E),	
									- 1		1	1		1		26. 71-26. 7Z, 26. 91-26. 9Z	
											1	1		1		20. 71-20. 72, 20. 91-20. 92	
	1521						INVENTORY HELD FOR SALE		- 1		1	1		1	000-399	96 91 96 99 96 44 96 47	
	1321	S									1	1		1	900- 959	26. 21-26. 28, 26. 4A-26. 4Z,	
		3					MATERIALS AND SUPPLIES FOR SALE		-		1		-	- 1	900-959	26. 5A-26. 5Z (EXCEPT FOR	
									-		-			-		26. 5C AND 26. 5E),	
											-		!	-		26. 71-26. 7Z, 26. 91-26. 9Z	
							CHOCKETTE MARKET AT C. HELD. IN DECEMBE				-		!	-	000 000	00 41 00 40	
	1571						STOCKPILE MATERIALS HELD IN RESERVE		!		-		!		000-399	26. 41-26. 49	
											- !			-	900-959		
							OTTO DELL'ATTE DECENTIVE				!			-		00 50 100 00 50	
	1591						OTHER RELATED PROPERTY				!				000-599	26. 5C AND 26. 5E	
											!				900-999		
											!						
	1710						LAND				!				000-599	32. 11	
											-				900-999		
											!						
	1721						CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT				-				000- 599	32. 51	
							AGENCI ES						ı		900-999		
													-				
	1722						CONSTRUCTION IN PROGRESS - BY ALL OTHERS						-		000-599	32. 52	
															900-999		
	1730						BUILDINGS								000-599	32. 21- 32. 2C, 32. 41	
															900-999		
	1740						OTHER STRUCTURES AND FACILITIES								000-599	32. 31- 32. 3Z	
															900-999		
	1751						EQUIPMENT IN USE OTHER THAN IT (ADP & TC)								000-599	31. 10-31. 3Z, 31. 50-31. 7Z	
															900-999		

	GL			GL				T-L C-  ATH AT	•							UPDATED
TC#	DR	SUB	COST		SUB	COST	DESCRI PTI ON		•					FD- GRP	OBJECT CLASS	ON
	1753						CENTRAL LIBRARY - EQUIPMENT & BOOKS	1 1	1		1		l	000-599	31. 80-31. 8Z	
											-			900-999		
								1 1						1		
	1756						IT (ADP & TC) EQUIPMENT IN USE							000-599	31. 41, 31. 47-31. 49	
														900-999		
							LOCATED VINEE CLEVELY VILLE IN VILLE PROVIDE			!						
	1810						ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE							000-599	31. AA, 32. 60	
										-				900-999		
	1000						IT (ADD AND TO) CONTINUE			-	- 1			000 500	21 42 21 45	
	1830						IT (ADP AND TC) SOFTWARE				- 1			000-599	31. 43, 31. 4D	
								1 1	1				 	900-999		
	6101						OPERATI NG/PROGRAM EXPENSES	1 1	1		1		 	000-599	MAJOR OC' S 24-26	
	0101	GD					GOVERNMENT - DIRECT PROGRAM	1 1	   X	, I		X	 	900-999	(EXCLUSIVE OF THOSE SHOWN	
		GR					GOVERNMENT - REIMBURSABLE PROGRAM		X			X	 	500 555	ABOVE FOR 26'S), 31.90'S,	
		ND					NON-GOVERNMENT - DIRECT PROGRAM	i i	X			X	' 	İ	41	
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM	ii	X			X		İ		
								ii	i	i	i			i		
				101	.2		DISBURSEMENTS (OTHER THAN PAYROLL)	i i	i	i	i		İ	i		
								İ	İ	ì	İ			I		
							- ALSO -	İ	Ì	Ĺ	İ			Ī		
								1 1			- 1					
В	4801						UNDELIVERED ORDERS - UNPAID	1 1						SAME AS A	SAME AS A	
		AD					CATEGORY A APPORT DIRECT PROGRAM	1 1			X	X		1		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	1 1			X	X		1		
		BD					CATEGORY B APPORT DIRECT PROGRAM	1 1			X	X		1		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1 1			X	X				
								1 1						1		
				490			EXPENDED AUTHORITY - PAID	1 1			-			1		
					AD		CATEGORY A APPORT DIRECT PROGRAM	1 1			X	X		1		
					AR		CATEGORY A APPORT REI MBURSABLE PROGRAM				X	X		1		
					BD		CATEGORY B APPORT DIRECT PROGRAM				X			1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM			- [	X	X		1		
														1		
							- AND -			- [				1		
							* FOR RELADURGABLE TRANSACTIONS *			-				1		
							* FOR REIMBURSABLE TRANSACTIONS *	1 1	I	1	ı		I	I		

| T- L | C- P | G- N | A- B | D- R | F- U |

									L C-F								
	GL				GL			AT	H   ATI	I   TR	N   AI	PR   P	RG   C	ST			UPDATED
TC#	DR	: :	SUB	COST	CR SUB	COST	DESCRI PTI ON	SR	C   TMC	G   TY	<b>P</b>   <b>C</b>	AT   F	IN C	AT	FD- GRP	OBJECT CLASS	ON
							(GR/NR TRANSACTIONS)	ı		ı		1	1				
							(GR/NR TRANSACTIONS)	1		1			- 1	- 1			
	40						DELLADARDO AND OTHER LACOLE FARNER	!					!		GINE AG A	GANES AG A	
t	42	50					REIMBURSEMENTS AND OTHER INCOME EARNED		!					- 1	SAME AS A	SAME AS A	
									!					-			
					4240		UNFILLED CUSTOMER ORDERS - OBLIGATED	ı						١			
							- AND -										
							* IF TRANSFER FROM OTHER FEDERAL AGENCY *										
D	23	12					ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE								400-499		
							TRANSFER								960-999		
		(	G				GOVERNMENT			X	.			- 1			
								1	1	1	1		1	-			
					5100		REVENUE FROM GOODS SOLD	İ	İ	İ	Ì	İ	ĺ	ĺ		MAJOR OC'S 26, 31, 32	
					G		GOVERNMENT	i	i	X		i	i	i			
								i	i	i	i	i	i	i			
					5200		REVENUE FROM SERVICES PROVIDED	i	i	i	i	i	i	i		MAJOR OC'S 24, 25, 41	
					G		GOVERNMENT	i	i	' X	: i	' 	i	i		11.000 00 0 21, 20, 11	
					ŭ		GO THEIREN I			1 4	·			 			
							- OR -	1	l I	1			1	 			
							- OK -			1	1		-	- 1			
							* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *	1	1	1	1			 			
							IF WANAGEMENT OR CONSOLIDATED WORKING FUND	1	1	1							
E	99	19					ADVANCES ALL OTHER		1	1			- 1		500 500	SAME AS D	
£	23		c				ADVANCES - ALL OTHER GOVERNMENT			   v			-	-	500- 599	SAIVE AS D	
		,	G				GOVERNIMENT		-	1	٠		-	- 1			
					F100		DENIEDHIE EDON GOODG GOLD	!					!				
					5100		REVENUE FROM GOODS SOLD						!				
					G		GOVERNMENT	!		X	٠		!				
										!							
					5200		REVENUE FROM SERVICES PROVIDED	ı						١			
					G		GOVERNMENT			X							
							- OR -										
							*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*										
							(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)										

TC#	GL DR	SUB	COST	GL CR	SUB	COST	DESCRI PTI ON	AT	ГН   А	TH 1	RN	APR	PR	R   F- U G   CST N   CAT	ï	D- GRP	OBJECT CLASS	UPDATED ON
F	1314	1					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED		1 1		 		   			000- 399 900- 999	SAME AS D	
				5100	N		REVENUE FROM GOODS SOLD NON- GOVERNMENT	     	1 1 1		   X   		     	     	     			
							- AND -  * FOR THE AMOUNT CAPITALIZED IN A *	   	i 	     	 		   		 			
G	3100	)					APPROPRIATED CAPITAL				 		   	 		030- 599		
				3211	l		INVESTMENT IN CAPITAL ASSETS	       			       		       	       			26. 20, 26. 40, 26. 5A-26. 5Z, 26. 70, 26. 90, 31. 10-31. 80, 31. AA, 32' S	
							- OR -	     	 				   	 				
Н	3100	)					* FOR THE AMOUNT OF DIRECT EXPENSE IN A *  APPROPRIATED CAPITAL	     					     		 	SAME AS G		
				5700	)		APPROPRIATED CAPITAL USED	     	1				     	     	     		SAME AS A (EXCLUSIVE OF THOSE SHOWN ABOVE IN G)	
182							DISBURSEMENTS - PARTIAL - PREVIOUSLY ACCRUED	 	 		 		'   	' 	   			02/27/92
A	2110	G N					ACCOUNTS PAYABLE GOVERNMENT NON-GOVERNMENT		1 1 1		X   X		       			900-999	MAJOR OC'S 24-26, 31-32 (EXCLUSIVE OF 31. AA AND 32. 60), 41	
	2190	G G					OTHER ACCRUED LIABILITIES GOVERNMENT	   			   X		   	   	   		MAJOR OC'S 21-23, 42, 44	

TC#	GL DR	SUB	COST	GL CR SUB	COST	DESCRI PTI ON	T- L   C- P   G- N   A- B   D- R   F- U     ATH   ATH   TRN   APR   PRG   CST     SRC   TMG   TYP   CAT   FIN   CAT   FD- GRP OBJECT CLASS	UPDATED ON
		N				NON-GOVERNMENT		
	2211					ACCRUED FUNDED PAYROLL		
	2990					OTHER LIABILITIES		
				1012		DISBURSEMENTS (OTHER THAN PAYROLL)		
183						DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED		09/17/96
						* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *		
A	2221					ACCRUED UNFUNDED ANNUAL LEAVE		
	2222					ACCRUED UNFUNDED COMPENSATORY LEAVE		
		ND NR				OPERATI NG/PROGRAM EXPENSES  NON- GOVERNMENT - DI RECT PROGRAM  NON- GOVERNMENT - REI MBURSABLE PROGRAM		
	6905					OTHER EXPENSES - UNFUNDED		
				1013		DISBURSEMENTS (PAYROLL)		
				5790		OTHER FINANCING SOURCES		
				6904		ANNUAL AND COMPENSATORY LEAVE - UNFUNDED		
						- ALSO -		

	<b>a</b> *							T-L C-			•		•		
ma	GL	arın.	G0.GT	GL	arin.	GO GTT	DUGGDY DWY AV	ATH AT			•		•	OD 777077 07 4 00	UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SRC   TM	AG   TYP	CAT	FIN	I   CAT	FD- GRP	OBJECT CLASS	ON
В	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	1 1	1			1	000-599	11' S-13' S, 41. 25	
		AD					CATEGORY A APPORT DIRECT PROGRAM	1 1		<b>X</b>	X	1	900-999		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	1 1		X	X	1	I		
		BD					CATEGORY B APPORT DIRECT PROGRAM	1 1		<b>X</b>	X	1	I		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1 1		X	<b>X</b>	1	I		
								1 1				1	I		
				490	2		EXPENDED AUTHORITY - PAID	1 1				1	I		
					AD		CATEGORY A APPORT DIRECT PROGRAM	1 1		X	X	1	I		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1 1		X	X	1	I		
					BD		CATEGORY B APPORT DIRECT PROGRAM	1 1		X	X	1	I		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	1 1		X	X	1	I		
								1 1				1	I		
							- AND -	1 1					I		
								1 1				1	I		
C	2212						ACCRUED FUNDED ANNUAL LEAVE	1 1					SEE NOTE	11.8J-11.8K RECODED FROM	
								1 1					I	51. 21- 51. 22	
								1 1					I		
	2213						ACCRUED FUNDED COMPENSATORY LEAVE	1 1					I	11.8M RECODED FROM 51.24	
													1		
	6101						OPERATI NG/PROGRAM EXPENSES	1 1					I	11. 11-11. 5Z, 11. 81-11. 8A,	
		ND					NON-GOVERNMENT - DIRECT PROGRAM		X		<b>X</b>		1	12' S- 13' S, 41. 25	
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM		X		<b>X</b>		1		
													I		
				101	3		DI SBURSEMENTS (PAYROLL)						I	ALL OTHER ABOVE	
													I		
				610	1		OPERATI NG/PROGRAM EXPENSES	1 1					I	11. 8J, 11. 8K, 11. 8M	
								1 1					I	RECODED FROM 51.21,	
								1 1					I	51. 22, 51. 24	
								1 1					I		
							- ALSO -	1 1					I		
D	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION						SEE NOTE	11. 11-11. 5Z, 11. 81-11. 8A,	
													1	12' S- 13' S, 41. 25	
								1 1				1	I		
				490			EXPENDED AUTHORITY - PAID						1		
					AD		CATEGORY A APPORT DIRECT PROGRAM	1 1			X		I		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		I	X	X		I		

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL |ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP ON TC# DR OBJECT CLASS BD CATEGORY B APPORT. - DIRECT PROGRAM | | X | X | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X | - ALSO -E 4901 EXPENDED AUTHORITY - UNPAID SEE NOTE 11.8J, 11.8K AND 11.8M CATEGORY A APPORT. - DIRECT PROGRAM AD AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X | BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION CATEGORY A APPORT. - DIRECT PROGRAM AD | X | X AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X CATEGORY B APPORT. - DIRECT PROGRAM BD | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -* IF TRANSFER FROM OTHER FEDERAL AGENCY * F 2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE 400-499 SAME AS "A" FOR 6101 TRANSFER 960-999 G GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED GOVERNMENT G - OR -* IF MANAGEMENT OR CONSOLIDATED WORKING FUND * G 2313 ADVANCES - ALL OTHER 500-599 SAME AS "A" FOR 6101 G GOVERNMENT REVENUE FROM SERVICES PROVIDED

| X | |

5200

GOVERNMENT

March 21, 1997 | T- L | C- P | G- N | A- B | D- R | F- U | GL | ATH | ATH | TRN | APR | PRG | CST | UPDATED GL| SRC | TMG | TYP | CAT | FIN | CAT | FD- GRP TC# DR SUB COST CR SUB COST DESCRI PTI ON OBJECT CLASS ON 

* FOR THE AMOUNT OF DIRECT EXPENSE IN A AND C *	
i i i i i i	
H 3100 APPROPRIATED CAPITAL         SAME AS A SAME AS A AND C	
5700 APPROPRIATED CAPITAL USED	
NOTE: USE FUND GROUPS FOR THOSE FUNDS THAT ARE	
SPECIFICALLY AUTHORIZED BY LAW TO RECORD ANNUAL	
LEAVE AS A FUNDED OBLIGATION AT THE TIME LEAVE IS	
EARNED. THESE ARE USUALLY FUND GROUPS 000-029 AND	
900-909. EXCLUDE THESE FUND GROUPS FROM THE "A"	
AND "B" ENTRI ES.	
DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS	09/25/96
AND ACCRUED INTEREST PURCHASED ON INVESTMENTS	00/ 20/ 00
i i i i i i	
A 1341 INTEREST RECEIVABLE ON LOANS           015-399 33.1W	
G GOVERNMENT     X	
N NON-GOVERNMENT     X	
1343 INTEREST RECEIVABLE ON INVESTMENTS           015-029 33. 1V	
G GOVERNMENT     X       900-909  NON-GOVERNMENT     X	
N NON-GOVERNMENT     X	
1351 LOANS RECEIVABLE - PRINCIPAL           015-399   33, 21-33, 2Z, 42, 11, 42.	12
G GOVERNMENT     X	
N NON-GOVERNMENT     X	
1610 SECURITIES (AT PAR)           015-029 33.11-33.1H, 61.47	
G GOVERNMENT     X       900-959	
N NON- GOVERNMENT     X	
1690 OTHER INVESTMENTS           015-029 33. 1Z	

	, -														
							T-	L   C- P	'   G- N	A- B	D- R	F- U			
	GL			GL			AT	H   ATH	TRN	APR	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SR	C   TMG	TYP	CAT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
		G				GOVERNMENT			X				900-959		
		N				NON- GOVERNMENT			X						
				1012		DISBURSEMENTS (OTHER THAN PAYROLL)									
						- ALSO -									
В	4801					UNDELIVERED ORDERS - UNPAID							SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM				X	X			(EXCEPT FOR 61. 47)	
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM				X	X				
		BD				CATEGORY B APPORT DIRECT PROGRAM				X	X				
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM				X	X				
				4902		EXPENDED AUTHORITY - PAID									
				AD		CATEGORY A APPORT DIRECT PROGRAM				X	X				
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM				X	X				
				BD		CATEGORY B APPORT DIRECT PROGRAM				X	X				
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM				X	X				
						- OR -									
C	3100					APPROPRIATED CAPITAL							015-399	33. 11-33. 1H, 33. 1Z,	
													900-959	33. 21-33. 2Z, 42. 11-42. 12,	
														61. 47	
				3211		INVESTMENT IN CAPITAL ASSETS									
						NOTE: THIS TO HAS BEEN REVISED TO ELIMINATE THE									
						EXPENSING OF LOANS MADE FROM ANNUAL AND MULTI-YEAR									
						ACCOUNTS SINCE THE COLLECTIONS NO LONGER ARE									
						DEPOSITED TO MISCELLANEOUS RECEIPTS. SEE TC's									
						126(R) AND 139(R) AND 12B TO TRANSFER (CANCEL) THE									
						LOANS AND ACCURED INTEREST UNDER RECEIPT ACCOUNTS									
						TO REESTABLISH THEM IN THE CURRENT MULTI-YEAR									
						ACCOUNT AUTHORIZED TO RECEIVE AND USE THESE									
						COLLECTI ONS.									

TC#	GL DR	SUB	COST	GL CR	SUB	COST	DESCRI PTI ON	A'	TH   A	TH	TRN	AP	R   PR	R   F- U G   CST N   CAT	•	OBJECT CLASS	UPDATED ON
							NOTE: GUARANTEED DEFAULTED LOANS PAID-OFF SHOULD										
							ALSO BE RECORDED UNDER TC 296 AND 298 TO TRANSFER	- 1									
							THE LOAN RECEIVABLE TO LOANS RECEIVABLE-DEFAULTED.										
							NOTE: FOR "C" ENTRY CANNOT DISTINGUISH BY IMN								1		
							WHETHER OR NOT AN ACCOUNT HAS APPROPRIATED CAPITAL										
							VS. AUTHORITY THAT DOES NOT ESTABLISH APPROPRIATED										
							CAPITAL. THEREFORE SEE TC 423 FOR YEAREND										
							ADJUSTMENT.										
186							AUDIT DISALLOWANCE OFFSET AGAINST CURRENT YEAR	ı		1		ı	1		1		11/01/88
100							GRANT/CONTRACT			, ,		i		1	i I		117 017 00
							umani, commer	i	i	' 		i	i	i	i		
Α	2110						ACCOUNTS PAYABLE	i	i	i		i	i	i	000- 599	MAJOR OC' S 25, 41	
		N					NON- GOVERNMENT	i	i	i	X	i	i	i	900-999		
								i	i	i		i	i	i			
				10	12		DISBURSEMENTS (OTHER THAN PAYROLL)	i	i	i		i	i	i	İ		
							· ·	i	i	i		i	i	i	İ		
							NOTE: SEE TC'S 236 AND 234 FOR RECORDING	i	i	i		i	i	i	İ		
							COLLECTION OF AUDIT DISALLOWANCE PRINCIPAL AND	i	İ	ĺ		Ì	Ì	İ	Ì		
							INTEREST FOR WHICH THIS OFFSET APPLIES.	i	İ	ĺ		Ì	Ì	İ	Ì		
189							TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS			- 1							09/26/96
							APPLIED (NONDISBURSEMENTS)								1		
															1		
A	2190						OTHER ACCRUED LIABILITIES									MAJOR OC' S 21-23	
		N					NON-GOVERNMENT				X				1		
	2211						ACCRUED FUNDED PAYROLL								000-599	12. 1M, 12. 1N, 12. 1P	
								-							900-999		
				14			TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS		- [					1	1		
					N		NON- GOVERNMENT		- [		X			1	1		
							VOTE		- [			1		1			
							NOTE: IF TRAVEL ADVANCE IS TO BE APPLIED AGAINST		- [					1			
							AN ACCOUNTS PAYABLE, USE TC 399 AND KEY IN THE							1	I		

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL | ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB COST | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP DR DESCRI PTI ON OBJECT CLASS ON TC# GENERAL LEDGER ACCOUNT CODES. THE ACCRUAL SHOULD BE RECORDED WITH TC 081. 190 DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR 12/19/96 ACCRUED A 6101 OPERATING/PROGRAM EXPENSES 000-599 MAJOR OC'S 21-26, GD GOVERNMENT - DIRECT PROGRAM | X | 900-999 31. 90' S, 41 GR GOVERNMENT - REIMBURSABLE PROGRAM | X | ND NON-GOVERNMENT - DIRECT PROGRAM | X NR NON-GOVERNMENT - REIMBURSABLE PROGRAM 1012 DISBURSEMENTS (OTHER THAN PAYROLL) - ALSO -* FOR CURRENT YEAR (FOR PRIOR YEAR - SEE H, I, OR J) * B 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM  $X \mid X$ BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4902 EXPENDED AUTHORITY - PAID CATEGORY A APPORT. - DIRECT PROGRAM AD CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -*FOR REIMBURSABLE TRANSACTIONS* (GR & NR TRANSACTIONS) C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A

4230

UNFILLED CUSTOMER ORDERS - UNOBLIGATED

|T-L|C-P|G-N|A-B|D-R|F-U| GL GL |ATH|ATH|TRN|APR|PRG|CST| UPDATED

ON

GL			GL			ATH	I   ATI	H TR	TRN   APR   PRG   CST					UPDA	
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SRC	C TM	G   TY	P   CA	T FI	N   CAT	FD- GRP	OBJECT CLASS	
							ı	ı	ı	1	ı	ı	I		
						- AND -	i	i	i	i	i	i			
							İ	İ	İ	İ	İ	i			
						* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *		1							
								1							
D	2312					ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE							400-499		
						TRANSFER							960-999		
		G				GOVERNMENT			X				<u> </u>		
				5100		REVENUE FROM GOODS SOLD				-				MAJOR OC'S 26, 31	
				5100 G		GOVERNMENT	1	1	   X	.		1	l I	WAJOR OC S 20, 31	
				ď		GO V EAGINEEN I		1	^	·		i	 		
				5200		REVENUE FROM SERVICES PROVIDED	i	i	i	i	' 	İ		MAJOR OC'S 21-25, 41	
				G		GOVERNMENT	İ	i	X	:	i	i			
								1							
						- OR -		1							
										!			<u> </u>		
						* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *		1		-					
E	2313					ADVANCES - ALL OTHER	1	1	1	1	ı	1	   500-599	SAME AS D	
	2010	G				GOVERNMENT		i I	   X	:	ı	i	300 333	DAME AS D	
							i	i		i	' 	İ			
				5100		REVENUE FROM GOODS SOLD	i	i	İ	i	i	i			
				G		GOVERNMENT		1	X	.					
								1							
				5200		REVENUE FROM SERVICES PROVIDED							<u> </u>		
				G		GOVERNMENT			X	.					
						- OR -	1	1	1	1		l I	 		
						- OK -		1		i		l I	 		
						*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*	i	i	i	i	' 	İ			
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)	İ	i	İ	i	i	i			
							-	1					l		
F	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED		1					000-399	SAME AS D	
								1		-			900-959		
				5100		DEVENUE FROM COORC COLD		1		-					
				5100		REVENUE FROM GOODS SOLD	I	1		I	I		I		

	GL			GL									F- U   CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SI	RC   TM	MG   T	YP	CAT	FI N	CAT	FD- GRP	OBJECT CLASS	ON
				N		NON- GOVERNMENT	ı	ı	1.	<b>X</b>		I	1	I		
							i	i.	i	i		' 	i			
				5200		REVENUE FROM SERVICES PROVIDED	i	i	i	i		' 	i			
				N		NON-GOVERNMENT	i	i		X			i			
							i	i	i	i			İ			
						- AND -								l		
										- 1						
						st FOR THE AMOUNT OF DIRECT EXPENSE IN A st								l		
														l		
G	3100					APPROPRIATED CAPITAL								030-599	SAME AS A	
														910-999		
				5700		APPROPRIATED CAPITAL USED										
						- (CONTINUED FROM B) OR -										
						* FOR PRIOR-YEAR UPWARD ADJUSTMENT-UNEXPIRED/EXPIRED *				- 1						
н	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	l			I		 		   SAME AS A	SAME AS A	
	1012	AD				CATEGORY A APPORT DIRECT PROGRAM	' 			1	X	   X	i		SIME IIS II	
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	' 			1		X	i	 		
		BD				CATEGORY B APPORT DIRECT PROGRAM	i	i	i	i		X	i			
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i	i		X	i			
							i	i	i	i		' 	i			
				4982		UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED	i	i	i	i			i			
						AUTHORITY - PAID	İ	ĺ	Ì	ĺ			İ			
				AD		CATEGORY A APPORT DIRECT PROGRAM					X	X		l		
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM					X	<b>X</b>		l		
				BD		CATEGORY B APPORT DIRECT PROGRAM					X	<b>X</b>		l		
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM					X	<b>X</b>				
						- OR -										
						* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED *										
I	4972					DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED								000-199	SAME AS A	
						AUTHORITY - REFUNDS - PAID		-				l		400-459		

	GL			GL										D- R     PRG				UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	Γ DE	SCRI PTI ON								FD- GRP	OBJECT CLASS	ON
		AD					CATEGORY A APPORT.	- DIRFCT PROGRAM	ı	1	ı	ı	X I	X		500- 559		
		AR						- REIMBURSABLE PROGRAM	l I					X		900-939		
		BD					CATEGORY B APPORT.		' 	i	i	i		X		960- 979		
		BR						- REI MBURSABLE PROGRAM	' 	i	i	i		X	ľ	000 010		
		211					0.112u0N1 2 .1110N1.	WELL MOUNTAIN	<u> </u>	i	i	i		<del></del>   	i			
				43	10		ANTI CI PATED RECOVERI ES	OF PRIOR-YEAR OBLIGATIONS	i	i	i	i	i		i			
					AD		CATEGORY A APPORT.	- DIRECT PROGRAM	1		- 1	- 1	X	X	ı			
					AR		CATEGORY A APPORT.	- REIMBURSABLE PROGRAM			- 1	- 1	X	X				
					BD		CATEGORY B APPORT.	- DIRECT PROGRAM	1		- 1	- 1	X	X	ı			
					BR		CATEGORY B APPORT.	- REI MBURSABLE PROGRAM			- 1	- 1	X	X	1			
											- 1	- 1						
							- OR -					- 1						
												- 1						
							* FOR PRIOR-YEAR DOWNWA	RD ADJUSTMENT - EXPIRED *				- 1						
												- 1						
J	4972						DOWNWARD ADJUSTMENTS OF	PRI OR- YEAR EXPENDED				- 1				100-399	SAME AS A	
							AUTHORITY - REFUNDS - PA	AID				- 1				430- 499		
		AD					CATEGORY A APPORT.	- DI RECT PROGRAM				- 1	X	X		530- 599		
		AR					CATEGORY A APPORT.	- REIMBURSABLE PROGRAM				- 1	X	X		940-959		
		BD					CATEGORY B APPORT.	- DI RECT PROGRAM				- 1	X	X		980-999		
		BR					CATEGORY B APPORT.	- REI MBURSABLE PROGRAM			-	- 1	X	X				
												- 1						
				46	12		ALLOWANCES AVAILABLE FO	R COMMITMENT/OBLIGATION										
					AD		CATEGORY A APPORT.	- DIRECT PROGRAM					X	X				
					AR		CATEGORY A APPORT.	- REI MBURSABLE PROGRAM					X	X				
					BD		CATEGORY B APPORT.	- DIRECT PROGRAM				- 1	X	X	- 1			
					BR		CATEGORY B APPORT.	- REI MBURSABLE PROGRAM				- 1	X	X				
											-							
101							DI CHIDCEMENT FINAI	NOT DREW OUCLY ACCRUED										00/04/00
191							DISBUKSEMENT - FINAL	- NOT PREVIOUSLY ACCRUED	 	-				   '				09/24/96
A	1511						OPERATING MATERIALS AND	CHIDDLIEC HELD EUD HEE	l i	1				 		000 200	26 21 26 28 26 44 26 47	
A	1311	M					MATERIALS AND SUPP			- 1	-			 		000- 399 900- 959	26. 21. 26. 28, 26. 4A- 26. 4Z, 26. 5A- 26. 5Z (EXCEPT FOR	
		IVI					WHIEMIALS AND SUFF.	LIES FUR USE	l I	1	- 1			 		ann- ana	26. 5C AND 26. 5E),	
									l I	1				 			26. 7A- 26. 7Z, 26. 91- 269Z	
									l I	1				 			20. 1A-20. 1Z, 20. 31-209Z	
	1521						INVENTORY HELD FOR SALE		l I	1	 	1		 		000- 399	26. 21- 26. 28, 26. 4A- 26. 4Z,	
	1021						INVESTIGAT HELD FOR SALE		ı	- 1	1	- 1		1 1	- 1	000-000	20. 21 20. 20, 20. 4A- 20. 4L,	

	GL.			GL				- - L   C- TH   A7								UPDATED
TC#		SUB	COST	CR SUB	COST	DESCRI PTI ON								   FD- GRP	OBJECT CLASS	ON
		s				MATERIALS AND SUPPLIES FOR SALE	I	ı	I	ı	I	ı		900-959	26. 5A-26. 5Z (EXCEPT FOR	
							1	1	1	1	1	1		I	26. 5C AND 26. 5E),	
							İ	İ	İ	İ	İ	İ	ĺ		26. 71-26. 7Z, 26. 91-26. 9Z	
							İ	Ĺ	İ	İ	İ	i	ĺ	i I		
	1571					STOCKPILE MATERIALS HELD IN RESERVE	İ	İ	İ	İ	İ	i	ĺ	000-399	26. 41- 26. 49	
							İ	İ	İ	İ	İ	İ	ĺ	900-959		
							İ	İ	İ	İ	İ	İ	ĺ			
	1591					OTHER RELATED PROPERTY	İ	ĺ	İ	i	Ì	i	ĺ	000-599	26. 5C AND 26. 5E	
							1	1	- 1	1	1	1		900-999		
							İ	İ	İ	İ	İ	İ	ĺ			
	1710					LAND	İ	İ	İ	İ	İ	İ	ĺ	000-599	32. 11	
							i	i	i	i	i	i	ĺ	900-999		
							İ	İ	İ	İ	İ	İ	ĺ			
	1721					CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT	İ	i	i	i	İ	i	ĺ	000- 599	32. 51	
						AGENCI ES	i	i	i	i	i	i	ĺ	900-999		
							İ	İ	İ	İ	İ	İ	ĺ			
	1722					CONSTRUCTION IN PROGRESS - BY ALL OTHERS	İ	i	i	i	İ	i	ĺ	000-599	32. 52	
							İ	i	i	i	İ	i	ĺ	900-999		
							i	i	i	i	i	i	ĺ			
	1730					BUILDINGS	İ	İ	İ	İ	İ	İ	ĺ	000-599	32. 21- 32. 2C, 32. 41	
							İ	Ĺ	İ	İ	İ	i	ĺ	900-999		
							İ	i	i	i	İ	i	ĺ			
	1740					OTHER STRUCTURES AND FACILITIES	i	i	i	i	i	i	ĺ	000- 599	32. 31- 32. 3Z	
							İ	Ĺ	İ	İ	İ	i	ĺ	900-999		
							İ	i	i	i	İ	i	ĺ			
	1751					EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	i	i	i	i	i	i	ĺ	000- 599	31. 10- 31. 3Z, 31. 50- 31. 7Z	
							İ	İ	İ	İ	İ	İ	ĺ	900-999		
							İ	i	i	i	İ	i	ĺ			
	1753					CENTRAL LIBRARY - EQUIPMENT & BOOKS	İ	i	i	i	İ	i	ĺ	000-599	31. 80- 31. 8Z	
							i	i	i	i	i	i	ĺ	900-999		
							İ	Ĺ	İ	İ	İ	i	ĺ	i I		
	1756					IT (ADP & TC) EQUIPMENT IN USE	i	i	i	i	i	i	ĺ	000-599	31. 41, 31. 47-31. 49	
							İ	i	i	i	i	i	ĺ	900-999		
							İ	İ	İ	İ	İ	İ	ĺ			
	1810					ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	j	İ	İ	İ	İ	İ		000- 599	31. AA, 32. 60	
							İ	İ	İ	İ	İ	İ	ĺ	900-999		
							i	i	i	i	i	i	ĺ			

| T- L | C- P | G- N | A- B | D- R | F- U | GL GL | ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# DR OBJECT CLASS ON 1830 IT (ADP AND TC) SOFTWARE 000-599 31.43, 31.4D 900-999 6101 OPERATI NG/PROGRAM EXPENSES 000-599 MAJOR OC'S 24-26 GD GOVERNMENT - DIRECT PROGRAM 900-999 (EXCLUSIVE OF THOSE SHOWN | X GR GOVERNMENT - REIMBURSABLE PROGRAM X | | X ABOVE FOR 26'S), 31.90'S, ND NON-GOVERNMENT - DIRECT PROGRAM | X 41 NR NON-GOVERNMENT - REIMBURSABLE PROGRAM | X | | X 1012 DISBURSEMENTS (OTHER THAN PAYROLL) - ALSO -* FOR CURRENT YEAR (FOR PRIOR YEAR - SEE M, N, OR O) * B 4801 UNDELIVERED ORDERS - UNPAID SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM  $X \mid X$ BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X 4902 EXPENDED AUTHORITY - PAID AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -*FOR REIMBURSABLE TRANSACTIONS* (GR & NR TRANSACTIONS) C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - ALSO -

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL | ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB COST | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# DR DESCRI PTI ON OBJECT CLASS * IF CURRENT-YEAR OBLIGATION AND RECEIVING REPORT IS VALUED AT LESS THAN OBLIGATION * D 4801 UNDELIVERED ORDERS - UNPAID SAME AS A SAME AS A CATEGORY A APPORT. - DIRECT PROGRAM AD AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X | BD CATEGORY B APPORT. - DIRECT PROGRAM  $X \mid X$ BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X | 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM  $X \mid X$ CATEGORY B APPORT. - DIRECT PROGRAM BD BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -* FOR REIMBURSABLE TRANSACTIONS * (GR/NR TRANSACTIONS) E 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - OR -* IF CURRENT-YEAR OBLIGATION AND RECEIVING REPORT IS VALUED AT MORE THAN OBLIGATION * F 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS A CATEGORY A APPORT. - DIRECT PROGRAM AD | X | X | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X | BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X 4801 UNDELIVERED ORDERS - UNPAID AD CATEGORY A APPORT. - DIRECT PROGRAM | | X | X |

| T- L | C- P | G- N | A- B | D- R | F- U | UPDATED GLGL|ATH|ATH|TRN|APR|PRG|CST| DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS TC# AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM CATEGORY B APPORT. - DIRECT PROGRAM BD | X | X | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X | - AND -* FOR REIMBURSABLE TRANSACTIONS * (GR/NR TRANSACTIONS) G 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED SAME AS A SAME AS A 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED - AND - st  IF TRANSFERS FROM OTHER FEDERAL AGENCIES  st H 2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE 400-499 TRANSFER 960-999 G GOVERNMENT REVENUE FROM GOODS SOLD 5100 MAJOR OC'S 26, 31, 32 G GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED MAJOR OC'S 24, 25, 41 G GOVERNMENT - OR -* IF CONSOLIDATED WORKING FUND * I 2313 ADVANCES - ALL OTHER 500-599 SAME AS H G GOVERNMENT

5100

G

REVENUE FROM GOODS SOLD

GOVERNMENT

| T-L|C-P|G-N|A-B|D-R|F-U|

	GL			GL			ATI	' I   ATH	TRN	APR	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SRC	TMG	TYP	CAT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
				5200		REVENUE FROM SERVICES PROVIDED									
				G		GOVERNMENT			<b>X</b>						
						- OR -									
						*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*									
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)									
J	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED							000-399	SAME AS H	
													900-959		
				5100		REVENUE FROM GOODS SOLD									
				N		NON- GOVERNMENT			X						
				5200		REVENUE FROM SERVICES PROVIDED									
				N		NON- GOVERNMENT			X						
						- AND -									
								1							
						* FOR THE AMOUNT CAPITALIZED IN A *		1							
								1							
K	3100					APPROPRIATED CAPITAL		1					030- 599		
								1					910-999		
								1							
				3211		INVESTMENT IN CAPITAL ASSETS		!						26. 20, 26. 40,	
								!	  -					26. 5A- 26. 5Z, 26. 70,	
								!	  -					26. 90, 31. 10-31. 80,	
								!	  -					31. AA, 32' S	
						an.	!	1							
						- OR -		!							
						* FOR THE AMOUNT OF RIDEOT PURPOSE IN A *	1	1							
						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *		1	 	 	1				
	2100					ADDDODDIATED CADITAL		1	 	 	1	1 1	CAME AC T		
L	3100					APPROPRIATED CAPITAL		1	 	 	1	1 1	SAME AS K		
				£700		ADDDODDIATED CADITAL LICED		1	 	 	1	1 1		CAME AS A (EVCLUSIVE OF	
				5700		APPROPRIATED CAPITAL USED	1	1	 	1	1	1 1		SAME AS A (EXCLUSIVE OF	
							I	I	I	1	I			THOSE SHOWN ABOVE IN K)	

Marc	n 21,	1997					HHS TRANSACTIO	N CODES	•								PAGE 131
								T-	L C-	P G-	- N   A	- <b>B</b>	D- R	F- U			
	GL			GL				AT	TA   H	TH   TF	RN   A	PR	PRG	CST	'		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SF	C   TI	MG   TY	YP   C	AT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
								ı	1	ı	1	1		İ			
							- (CONTINUED FROM B) OR -	i	i	i	i	i		' 	i I		
								i	i	i	i	i		' 	İ		
							* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED *	i	i	i	i	i			i		
								i	Ì	İ	İ	ĺ					
M	4871						DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED					- 1			000-199	SAME AS A	
							ORDERS - UNPAID					- 1			400-459		
		AD					CATEGORY A APPORT DIRECT PROGRAM					<b>X</b>	X		500-559		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM					<b>X</b>	X		900-939		
		BD					CATEGORY B APPORT DIRECT PROGRAM					<b>X</b>	X		960-979		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM					<b>X</b>	X				
				431	10		ANTI CIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS										
					AD		CATEGORY A APPORT DIRECT PROGRAM					X	X				
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM					X	X				
					BD		CATEGORY B APPORT DIRECT PROGRAM					X	X		1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM					X	X		1		
															1		
							- OR -										
							* FOR PRIOR YEAR DOWNWARD ADJUSTMENT - EXPIRED *							 			
N	4871						DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED		i		i			 	100-399	SAME AS A	
							ORDERS - UNPAID	i	i	i	i	i			430-499		
		AD					CATEGORY A APPORT DIRECT PROGRAM	i	i	i	i	x	X		530-599		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i	i	x	X		940-959		
		BD					CATEGORY B APPORT DIRECT PROGRAM	i	i	i	i	X	X		980-999		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i	i	X	X		i I		
								i	Ì	İ	İ	i					
				461	12		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION										
					AD		CATEGORY A APPORT DIRECT PROGRAM					<b>X</b>	X				
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM					<b>X</b>	X				
					BD		CATEGORY B APPORT DIRECT PROGRAM					<b>X</b>	X				
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM					<b>X</b>	X				
							- OR -										
												-					

|T-L|C-P|G-N|A-B|D-R|F-U|  $GL \qquad \qquad |GL \qquad \qquad |ATH|ATH|TRN|APR|PRG|CST| \qquad \qquad UPDATED$   $TC\# \quad DR \quad SUB \quad COST \quad CR \quad SUB \quad COST \qquad DESCRIPTION \qquad |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP \qquad OBJECT CLASS \qquad ON$ 

	G	L			GL			AI	п А	ınıı	KIN	APK	rm	g   CS1			UPDATED
TC#	Dl	R	SUB	COST	CR SUB	COST	DESCRI PTI ON	SR	C   TM	MG   T	YP	CAT	FI	N   CAT	FD- GRP	OBJECT CLASS	ON
							* FOR PRIOR-YEAR UPWARD ADJUSTMENT-UNEXPIRED/EXPIRED *		I	I	ı			ı	I		
								1					l	1			
0	40	612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	Ì	İ	İ	Ī		ĺ	İ	SAME AS A	SAME AS A	
			AD				CATEGORY A APPORT DIRECT PROGRAM				- 1	X	X				
			AR				CATEGORY A APPORT REIMBURSABLE PROGRAM					X	X				
			BD				CATEGORY B APPORT DIRECT PROGRAM					X	X		1		
			BR				CATEGORY B APPORT REIMBURSABLE PROGRAM					X	<b>X</b>		I		
					4881		UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED										
							ORDERS - UNPAID								1		
					AD		CATEGORY A APPORT DIRECT PROGRAM					X	<b>X</b>		1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM					X	X				
					BD		CATEGORY B APPORT DIRECT PROGRAM					X	<b>X</b>		1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM					X	<b>X</b>		I		
															1		
							NOTE: IN "A" ENTRY, RECORD TRANSACTION NET OF CASH								1		
							DISCOUNT OFFERED, WHETHER TAKEN OR NOT. IF NOT										
							TAKEN, RECORD THE AMOUNT OF THE DISCOUNT PAID TO										
							VENDOR USING TC 198. WHEN INTEREST PENALTIES ARE										
							PAID, RECORD ONLY THE INVOICE AMOUNT IN THIS TC;										
							USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.								I		
							NOTE: ENTRIES D-G AND M-O ARE FOR THE DIFFERENCE										
							BETWEEN THE OBLIGATED AMOUNT AND THE DELIVERED								1		
							AMOUNT.								I		
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March 21, 1997 HHS TRANSACTION CODES PAGE 155 | T-L | C-P | G-N | A-B | D-R | F-U | GLGL|ATH|ATH|TRN|APR|PRG|CST| UPDATED DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON TC# 2990 OTHER LIABILITIES - AND -* FOR AMOUNT OF ADJUSTMENT IN "E" ENTRY * F 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM | X | X | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | X | X | BD CATEGORY B APPORT. - DIRECT PROGRAM | X | X | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | X | X | 4900 EXPENDED AUTHORITY

GD	GOVERNMENT - DIRECT PROGRAM			X		X	
GR	GOVERNMENT - REIMBURSABLE PROGRAM			X		X	
ND	NON-GOVERNMENT - DIRECT PROGRAM		-	X		X	-
NR	NON-GOVERNMENT - REIMBURSABLE PROGRAM		-	X		X	-

- AND -

* FOR REIMBURSABLE ORDERS * (GR & NR TRANSACTIONS)

G 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A

> 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED

> > - OR -

* IF AMOUNT OF DISBURSEMENT IS LESS THAN THE ACCRUAL (ADJUST FOR THE DIFFERENCE) *

H 2110 SAME AS A ACCOUNTS PAYABLE G GOVERNMENT

N NON-GOVERNMENT

2190 OTHER ACCRUED LIABILITIES SAME AS A

000-599 31. 10-31. 3Z, 31. 50-31. 7Z

| | | 900-999

Marc	h 21,	1997				HHS TRAN	SACTION CODE	S									PAGE 156
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				1521		INVENTORY HELD FOR SALE	1	I			I	I			000-399	26. 21-26. 28, 26. 4A-26. 4Z,	
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				1722		CONSTRUCTION IN PROGRESS - BY ALL OTHERS	į	i	ĺ		İ	İ	i	Ĺ	000-599	32. 52	
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1751

EQUIPMENT IN USE OTHER THAN IT (ADP & TC)

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						AND PAYMENT IS LESS THAN THE ACCRUAL *										
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					NOTE IN HAH ENDRY DECORD TRANSACTION MET OF CACH									
					NOTE: IN "A" ENTRY, RECORD TRANSACTION NET OF CASH				-					
					DISCOUNT OFFERED, WHETHER TAKEN OR NOT. IF NOT	!		!		!		1		
					TAKEN, RECORD THE AMOUNT OF THE DISCOUNT PAID TO							1		
					VENDOR USING TC 198. WHEN INTEREST PENALTIES ARE									
					PAID, RECORD ONLY THE INVOICE AMOUNT IN THIS TC;									
					USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.	- 1								
					NOTE: AGENCIES WHOSE CAPITALIZED ASSETS ARE									
					ROUNDED TO THE NEAREST DOLLAR, NET OF ALLOWABLE							1		
					CASH DISCOUNT, SHOULD USE ENTRIES "B" THROUGH "F"									
					THEREBY RECORDING THE PRICE VARIATIONS IN AN									
					"EXPENSE-PRICE VARIATION" ACCOUNT. IF ENTRIES "B"									
					THROUGH "F" ARE USED, DO NOT USE ENTRIES "H"									
					THROUGH "L".									
					NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE	-						1		
					PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES			-				1		
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CATEGORY B APPORT. - DIRECT PROGRAM

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							NOTE: THIS TO HAS BEEN REVISED TO ELIM	INATE THE		1			1	1	l I	ı	l I		
							EXPENSING OF LOANS MADE FROM ANNUAL AND	'		1	1			' 		'	l I		
							ACCOUNTS SINCE THE COLLECTIONS NO LONGI			1							l I		
							DEPOSITED TO MI SCELLANEOUS RECEIPTS. SI			i	1					'	l I		
							126(R) AND 139(R) AND 12B TO TRANSFER			i	1					'	l I		
							LOANS AND ACCURED INTEREST UNDER RECEIL			i	1					'	l I		
							TO REESTABLISH THEM IN THE CURRENT MUTI			i				' 	i	'	l I		
							ACCOUNT AUTHORIZED TO RECEIVE AND USE T			i	i		i	i	i	i	i I		
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							NOTE: GUARANTEED DEFAULTED LOANS PAID-0	OFF SHOULD		i			i	İ	İ	ľ			
							ALSO BE RECORDED UNDER TC 296 AND 298 T	'		i			ĺ	İ	ı İ	i	I		
							THE LOAN RECEIVABLE TO LOANS RECEIVABLE			i	1		İ		1		i I		
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							NOTE: FOR "C" ENTRY CANNOT DISTINGUISH	BY FUND		i			ĺ	İ	1	i			
							GROUP WHETHER AN ACCOUNT HAS APPROPRIATE	'		i			ĺ	İ	1	i			
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							CAPITAL. THEREFORE SEE TC 423 FOR YEAR	'		i	J		i i	İ	ı		ı I		
							ADJUSTMENT.			i	1		İ		ı		i I		
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						OBLIGATION, LIQUIDATE THE DIFFERENCE THROUGH TC				!			!	1		
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				1015		COLLECTI ONS	i	i	i	i	i	ĺ	i	İ		
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196						REFUND FOR RETURN OF GOODS SOLD OR SERVICES				- 1			1	1		11/01/88
						RENDERED AFTER RECEIPT OF PAYMENT				- 1			1	1		
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A	5100					REVENUE FROM GOODS SOLD				- [			1	000-599	61. 61, 61. 62	
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198						DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS)		- !		- 1			1	1		12/19/96
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		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM		-		X		X		1		
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						* FOR CURRENT YEAR (FOR PRIOR YEAR - SEE D, E, OR F	) *									

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							* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED *									
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Е	4972						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED						!	000-199	SAME AS A	
							AUTHORITY - REFUNDS - PAID						!	400-459		
		AD					CATEGORY A APPORT DIRECT PROGRAM				X	•		500-559		
		AR					CATEGORY A APPORT REI MBURSABLE PROGRAM					X		900-939		
		BD					CATEGORY B APPORT DIRECT PROGRAM	ļ			X	X	1	960-979		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1			X	X	1			
								- 1					1			
				431			ANTI CI PATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS						1			
					AD		CATEGORY A APPORT DIRECT PROGRAM				X	X				
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM				X	X				
					BD		CATEGORY B APPORT DIRECT PROGRAM				X	X	1			
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM				X	X	1			
							- OR -						1			
													1			
							st FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED st						1			
													1			
F	4972						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED						1	100-399	SAME AS A	
							AUTHORITY - REFUNDS - PAID						1	430-499		
		AD					CATEGORY A APPORT DIRECT PROGRAM				X	X	1	530-599		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM				X	X	1	940-959		
		BD					CATEGORY B APPORT DIRECT PROGRAM			-	X	X	1	980-999		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM				X	X	1			
													1	1		
				461	2		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION						1	1		
					AD		CATEGORY A APPORT DIRECT PROGRAM	-		1	X	X	1	1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	-	-	ı	X	X	1	1		
					BD		CATEGORY B APPORT DIRECT PROGRAM	- 1		1	X	X	1			
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	-		1	X	X	1	1		
								-		1	1		1	1		
							NOTE: USE THIS TC IN CONJUNTION WITH TC 191 AND	-	-	ı	1		1	1		
							TC 192 FOR THE AMOUNT OF THE DISCOUNT NOT TAKEN.	İ	i	İ	İ	İ	İ	1		

MATE C	~., .					mio imionorione										THUL TOO
								L C-								
	GL			GL				TH   AT								UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SR	RC   TM	//G   T	/P   C	AT   ]	FIN	CAT	FD- GRP	OBJECT CLASS	ON
199						DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES)	i	1						ı		12/19/96
199						DISBURSEMENTS - FINAL - (FUR INTEREST FENALITES)		1		- 1						12/19/90
Α.	6330					OTHER INTEREST EXPENSES		- 1	1	1	- 1			000- 599	MAJOR OC'S 21-26, 31, 32,	
А	0330	ND				NON-GOVERNMENT - DIRECT PROGRAM		- 1		7 I	- 1	X		900- 999	41	
		NR				NON-GOVERNMENT - BI MECT FROGRAM  NON-GOVERNMENT - REIMBURSABLE PROGRAM		- 1	2	K   z		X		300-333	41	
		MIC				NON-GOVERNMENT - REINDURSABLE IROGRAM		1	4	<b>.</b>	 	Α				
				1012		DISBURSEMENTS (OTHER THAN PAYROLL)	 	i	1	1	 					
				1012		DISDUNGENERIS (OTHER THAN TATROLE)	 	i		i	 					
						- ALSO -	' 	i	' 	i						
						illo	i	i		i						
						* FOR CURRENT YEAR (FOR PRIOR YEAR - SEE D, E, OR F) *	' 	i	' 	i						
						Ton comment rain (row ration rain said 2, 2, on r)	i	i	i	i	i					
В	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	i	i	i	i	i			SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	i	i	i	i	x	X	i			
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i		x					
		BD				CATEGORY B APPORT DIRECT PROGRAM	i	i	i	i	X	X	i			
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i	i	X	X	ĺ			
							i	i	i	i	i	ĺ	ĺ			
				4902		EXPENDED AUTHORITY - PAID	İ	i	İ	İ	ĺ					
				AD		CATEGORY A APPORT DIRECT PROGRAM		1	-		X	X				
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		1			X	X				
				BD		CATEGORY B APPORT DIRECT PROGRAM		1			X	X				
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		1			X	X				
						- AND -										
						st FOR THE AMOUNT OF DIRECT EXPENSE IN A st										
											-					
C	3100					APPROPRIATED CAPITAL					-			SAME AS A	SAME AS A	
				5700		APPROPRIATED CAPITAL USED			-							
						- (CONTINUED FROM B) OR -										

| T- L | C- P | G- N | A- B | D- R | F- U | GL GL | ATH | ATH | TRN | APR | PRG | CST | UPDATED

	GL			GL				AI	II   M	111	1 1614	AL	ı   FR	u   CSI		
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SR	C   T	MG   T	ГҮР	CA	Γ FI	N   CAT	FD- GRP	OBJECT CLASS
							* FOR PRIOR-YEAR UPWARD ADJUSTMENT-UNEXPIRED/EXPIRED *	ı	ı	ı		ı	ı			
								i	i	i		i	i	i	· 	
D	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	i	i	i		i	i	i	SAME AS A	SAME AS A
		AD					CATEGORY A APPORT DIRECT PROGRAM	i	i	i		X	X	i		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i		X	X	i		
		BD					CATEGORY B APPORT DIRECT PROGRAM					X	X			
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1				X	X			
				498	32		UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED									
							AUTHORITY - PAID									
					AD		CATEGORY A APPORT DIRECT PROGRAM					X	X			
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM					X	X			
					BD		CATEGORY B APPORT DIRECT PROGRAM					X	X			
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM					X	X			
							- OR -									
							* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED *									
								ı	-							
E	4972						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED								000- 199	SAME AS A
							AUTHORITY - REFUNDS - PAID								400-459	
		AD					CATEGORY A APPORT DIRECT PROGRAM						X		500- 559	
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM						X		900-939	
		BD					CATEGORY B APPORT DIRECT PROGRAM						X		960- 979	
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM					X	X	!		
				401	0		ANTE CLINATED RECOVERIES OF RIVER WEAR ORLIGHTS ONC		- 1	- 1		1		1		
				431			ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS		- 1	- 1				1		
					AD		CATEGORY A APPORT DIRECT PROGRAM		-	- [			X			
					AR BD		CATEGORY A APPORT REIMBURSABLE PROGRAM		-	- [			X			
					BR		CATEGORY B APPORT DIRECT PROGRAM		- 1	- 1			X			
					DK		CATEGORY B APPORT REIMBURSABLE PROGRAM		1	- 1		A	X	1	 	
							- OR -	l i	1	- 1		1	1	1	 	
							- UK -	ı	-	I		I	I	1	l	

Marc	m 21,	1997					HHS TRANSACTION	CODE	3								PAGE 171
								T	-L C	- P   G	- N   A	- B	D- R	F-U			
	GL			GL				ı A'	ГН   А	TH   T	RN   A	PR	PRG	CST			UPDATED
TC#	DR	SHR	COST		SUB	COST	DESCRI PTI ON								FD- GRP	OBJECT CLASS	ON
10"	DIV	БОВ	0051	010	. 502	CODI	DESCRIPTION .	Į D.	100   1	1,201	11   0			0/11	i i b uiu	OBSECT CERES	ON .
							* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED *	1			1				ı		
							FOR PRIOR-TEAR DOWNWARD ADJUSTMENT - EAFTRED		- 1	- 1	- 1	- 1			l		
_									- !								
ŀ	4972						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED		- 1	ı	ı	ı	I		100-399	SAME AS A	
							AUTHORITY - REFUNDS - PAID		- 1						430-499		
		AD					CATEGORY A APPORT DIRECT PROGRAM				-	X	X		530-599		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	1	1	ı	1	<b>X</b>	<b>X</b>		940-959		
		BD					CATEGORY B APPORT DIRECT PROGRAM	İ	Ĺ	Ĺ	i	X	X	ĺ	980-999		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i			X	i			
								' 	i	i	i	 I			! 		
				46	12		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	ı İ			1				l I		
				40					- 1	- 1	- 1	 	10 I		l		
					AD		CATEGORY A APPORT DIRECT PROGRAM		- !				X		  -		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		ı	-		X	<b>X</b>				
					BD		CATEGORY B APPORT DIRECT PROGRAM		- 1			X	X				
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM					X	X				
							NOTE: USE THIS TO IN CONJUNCTION WITH TO 191 AND										
							TC 192 FOR THE AMOUNT OF INTEREST DUE TO UNTIMELY	1	- 1	- 1	- 1	- 1	1		l		
							PAYMENT OF INVOICE AND FOR TAKING DISCOUNT AFTER	İ	Ĺ	Ĺ	i	i	ĺ	ĺ			
							EXPIRATION DATE.	i	i	i	i	i	i	ï	i I		
								'		'		'	'		1		
19A							LOANS MADE BY NON-FEDERAL LENDERS - GUARANTEED BY	1		1	1		1		ı		11/01/88
134							HHS		- 1		- 1	- 1			l I		11/01/00
							III.5		- 1	- 1	- 1	- 1	- 1		l		
							GVADANTED A GANG										
A	9012						GUARANTEED LOANS		- 1		- 1		I		015-025	99. 00	
									- 1	- 1		- 1	I				
				90	62		LOANS GUARANTEED										
							NOTE: UPON PAYOFF OF DEFAULTED GUARANTEED LOAN,						- 1				
							(1) RECORD OBLIGATION WITH TC 050, (2) RERUN THIS		- 1								
							TC 19A(R), AND (3) RECORD PAYOFF WITH TC 184.			- 1							
							ALSO RECORD UNDER TC 296 AND TC 298 TO TRANSFER	i	i	i	i	i	i	İ			
							FROM LOAN RECEIVABLE TO LOAN RECEIVABLE -	i	i	i	i	i	i		i I		
							DEFAULTED.	'	i		i		į,		! 		
							DEI ROBIED.	ı		'	- 1	'			l		
19B							REPAYMENT OF BORROWING AUTHORITY FROM TREASURY	1			1	ı	1	1	ı		11/01/88
130								l I	- 1	- 1	1	- 1	- 1		 		11/01/00
							(PUBLIC DEBT) AND FEDERAL FINANCING BANK (AGENCY		-		- 1	- 1	. !		 		
							DEBT)					- 1					
												- 1					
Α	2512						PRINCIPAL PAYABLE TO TREASURY - REPAYMENT			-					015-025	61. 4U	
															030-399		

Mai C	11 &1, 1	1997				IIIIS TRANSACTIO	JN CODES								FAGE 172
							T- I	.   C- P	G- N	A- B	D-R	F-U	<b> </b>		
	GL			GL			ATH	I   ATH	TRN	APR	PRG	CST	`		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON							FD- GRP	OBJECT CLASS	ON
							1	.					,		
	2522					BORROWING FROM FEDERAL FINANCING BANK (FFB) -	1	ı	ı	I	1		I	61. 4Y	
						. ,	i	i	i	i I	I I		i		
				1011		AUTHORI TY	i	i	i I	ı I			i		
				1011			' 	i	i I	ı I			i		
						THIS IS A NON-EXPENDITURE TRANSACTION USING	i i	i	İ	l I			i		
						SF-1151	i	i	i	l I			i		
							'	'	'	1			1		
19C						DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT	ı	1	ı	ı			I		02/27/97
						PAYMENTS MADE BY PAYMENT CENTERS	i	i	i	i I	I I		i		
							i i	1	i I	l I	 		1		
Δ	6101					OPERATI NG/PROGRAM EXPENSES	i i	1	i I	l I	 		960-999	42. 1A, 41. 78	
••	0101	ND				NON- GOVERNMENT - DI RECT PROGRAM	' 	1	X	l I	X		000 000	14.1.1, 11.10	
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM	l I	1	X	I I	X		I I		
		MIC				NON GOVERNMENT RELIGIOUS/ADEL TROGRAM		1	1	l I	A.   		I I		
				1012		DISBURSEMENTS (OTHER THAN PAYROLL)		1	 	l I	 		1		
				1012		DISDONSEMENTS (OTHER THEN THE TRANSPORTED)	l I	1	1	I I	 		I I		
						- AND -		1	1	l I	I I		I I		
						- אוע -		1	1	l I	 		1		
R	4620					OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION		1	1	l I	 		SAME AS A	SAME AS A	
	4020					OTHER TORDS AVAILABLE TOR COMMITMENT/ODLIGATION		1	1	l I	I I		SAME AS A	SAME AS A	
				4902		EXPENDED AUTHORITY - PAID		1	1	l I	I I		I I		
				ND		NON- GOVERNMENT - DI RECT PROGRAM		1	X	I I	X		1		
				ND		NON-GOVERNMENT - DIRECT IROGRAM		1	A	l I	A.   		1		
						- AND -		1	1	I I	I I		1		
						- אוע -		1	1	l I	 		1		
C	2190					OTHER ACCRUED LIABILITIES		1	1	l I	 		SAME AS A	SAME AS A	
·	2100	N				NON- GOVERNMENT		1	   X	I I	I I		SAME AS A	SAME AS A	
		14				NON- GOVERNMENT		1	A	l I	 		1		
				6101		OPERATI NG/PROGRAM EXPENSES	l I	1	I I	I I	 	 	1		
				ND		NON-GOVERNMENT - DIRECT PROGRAM	l I	1	   X	I I	   X	 	1		
				NR		NON-GOVERNMENT - BIRECT PROGRAM  NON-GOVERNMENT - REIMBURSABLE PROGRAM	l I	1	A   X	l I	A     X	 	1		
				NIC		NON-GOVERNMENT - REIMBURSABLE FRUGRAM	l I	1	<b>A</b>	I I	<b>A</b>		1		
						- AND -	l	1	I I	I I	 	 	1		
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							I	I	I	I	I		I		

Marc	h 21	, 19	97					HHS TRANSACT	ION CODES	5								PAGE 173
	GL GL								T-	L   C- F	P G-1	N   A-	B   D-	R   F- U				
												GCST				UPDATED		
TC#			CIID	COST		CIID	COST	DESCRI PTI ON								D	OBJECT CLASS	ON
10#	DK		SUD	CUSI	CK	ЗОВ	COST	DESCRIPTION	Sh	ic   Two	<i>x</i>   11.	r   CA	1   Г1	N   CAI	'  FD-GR	r	UDJECT CLASS	UN
-								THE THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF T									G1357 4G 4	
ע	49							EXPENDED AUTHORITY - UNPAID				1			SAME	AS A	SAME AS A	
			ND					NON-GOVERNMENT - DIRECT PROGRAM			X		X					
					462	0		OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION	1	1	1	1						
						ND		NON-GOVERNMENT - DIRECT PROGRAM	i	i	X	i.	X	i i	i			
									i	i	i	i	i	i	i			
								- AND -			1	1		1	1			
								- AND -		!		!	!					
												1						
								* FOR THE AMOUNT OF DIRECT EXPENSE IN A AND C *										
E	31	00						APPROPRI ATED CAPITAL			1			1	SAME	AS A	SAME AS A	
									i	Ì	İ	Ĺ	i	i	İ			
					570	0		APPROPRIATED CAPITAL USED	i	i	i	i	i	i	i			
					0.0	•		REPAYMENT			1	-	1	1	1			
								REPAINENI	ı	ı	ı	1	ı	1	1			
												-						
								NOTE: ENTRIES "C" AND "D" REVERSE THE ESTIMATES IN										
								TC 084 FOR THE ACTUAL EXPENDITURES. THE DIFFERENCE										
								BETWEEN THE TC 08A ESTIMATE AND THE TC 19C ACTUAL			1	1						
								FOR A PARTICULAR MONTH WILL BE CONSIDERED IN	ĺ	1	1	1	1	1	I			
								MAKING THE FOLLOWING MONTH'S ESTIMATE.	i	i	i	i	i	i	i			
									Į.	'	'	'	'	'	1			
100								TO DECORD ACQUIRED COLLATERAL DENDING DOCCIDLE	ı						1			02/27/92
19D								TO RECORD ACQUIRED COLLATERAL-PENDING POSSIBLE	l			!			1			02/21/92
								LOAN DEFAULT				-						
A	90	16						ACQUI RED COLLATERAL							015-	025	61. 4G	
															100-	199		
									1	1	1	1	1	1	1			
					906	6		COLLATERAL ACQUIRED PENDING LOAN DEFAULT	i	i	i	i	i	i	i			
						-			i	i	i	i	i	i	i I			
								NOTE: RECORD VALUE OF COLLATERAL TAKEN AT TIME OF			1	1		1	1			
									l	!	!	!		- 1	1			
								THE LOAN CLOSING AND HELD PENDING NEED TO REALIZE						-	1			
								VALUE THERE FROM (LOAN DEFAULT).				-						
19E								PAYMENT TO RELEASE PRIOR LIENS ON ACQUIRED										11/01/88
								COLLATERAL				1			1			
										1	1	1		1	I			
А	29	10						PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL	i	i	i	i	i	i	Ī			
								JA AGGARA	l I	İ	İ	i	1	i	i			
					101	9		DI SBURSEMENTS (OTHER THAN PAYROLL)	l I	1	1	1	1	1	015-	<b>0</b> 25	61. 4N	
					101	~		DISDORSENENIS (VIHER THAN FAIRULL)		1	1	1		1			U1. 4N	
									1	1	1	1		!	100-	199		
										-					I			

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL|ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS TC# DR ON - AND -B 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED SAME AS A SAME AS A 4250 REIMBURSEMENTS AND OTHER INCOME EARNED NOTE: BE SURE TO OBTAIN LEGALLY BINDING RELEASE OF PRIOR LIEN. NOTE: IF PRIOR LIEN IS SETTLED FOR MORE OR LESS THAN AMOUNT SET UP UNDER TC 251 ADJUST THE DIFFERENCE UNDER TC 26D OR 26E. 220 COLLECTIONS (CASH RECEIPTS) 11/01/88 COLLECTIONS - ADVANCES AND REIMBURSEMENTS BILLED A 1015 COLLECTI ONS 000-599 61.75 900-999 1311 ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED G GOVERNMENT N NON-GOVERNMENT 221 COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT 07/30/96 RETURNED TO TREASURY) - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN A 1015 COLLECTI ONS 000-599 900-999 5100 REVENUE FROM GOODS SOLD 61.61 G GOVERNMENT

| X |

NON-GOVERNMENT

TC#	GL DR S	SUB COST	GL CR SUB	COST	DESCRI PTI ON	1	ATH	ATH	TR	N   AP	PR P	)- R   F- PRG   CS FIN   CA			OBJECT CLASS	UPDATED ON
			5200		REVENUE FROM SERVICES PROVIDED	1	1		ı	ı	ı	ı	I		61. 62	
			G		GOVERNMENT	' 	i		' X	i	i	i	i			
			N		NON- GOVERNMENT	i	i		' X		i	i	i			
						i	i		i	i	i	i	i			
			5903		REVENUE - ALL OTHER SOURCES	i	i		i	i	i	i	i		61. 64, 61. 69	
			G		GOVERNMENT	i	i		X	i	i	i	i			
			N		NON-GOVERNMENT	İ	Ĺ		X	İ	İ	i	i			
						i	i		İ	i	i	i	i			
			7112		GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE	-	- 1			1	-		1		61. 1H, 61. 1J	
							- 1						1			
							- 1						1			
					- AND -		- 1				-		1			
							- 1				-		1			
В	4250				REIMBURSEMENTS AND OTHER INCOME EARNED		- 1				-		1			
							- 1									
			4450		UNAPPORTIONED AUTHORITY - AVAILABLE								000-59	9	61. 1H, 61. 1J	
			D		DI RECT PROGRAM		- 1					X	900-99	9		
			R		REI MBURSABLE PROGRAM		- 1					X				
					NOTE: REFER TO CRITERIA IN A-34, SECTION 44.4C TO		- 1									
					DETERMINE THE TIMING OF AVAILABILITY OF FUNDS FOR											
					OBLIGATIONS SEE TCS ON PAR OOP OR OOQ.		- 1									
							- 1									
					NOTE: SEE TC 267 FOR FUNDS DEPOSITED IN SUSPENSE		- 1									
					ACCOUNT FOR LATER REPLACEMENT OF PROPERTY. GAIN		- 1									
					IS DETERMINED IF THE SUM RECEIVED IS GREATER THAN		- 1									
					THE BOOK VALUE (GROSS ASSET LESS ACCUMULATED		- 1									
					DEPRECIATION). SEE TC 22A WHEN THERE IS A LOSS ON		- 1									
					DI SPOSI TI ON.											
000					COLLECTION OF PRINCIPAL ON LOANS OF STREET											00/00/07
223					COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE					1	-		I			09/29/95
	1015				COLLECTIONS		- !			1			015 06		C1 4D C1 4H C1 4F	
A	1015				COLLECTIONS				1	1	-		015-02		61. 4D, 61. 4H, 61. 4L	
						1			1	1	-	1	030-19			
						1			1	1	-	1	700-89	IJ	61. 4D, 61. 4H	
						1	- 1		1	I	I	I	I			

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL |ATH|ATH|TRN|APR|PRG|CST| UPDATED DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS TC# 1352 LOANS RECEIVABLE - COLLECTION 015-025 61.4H G GOVERNMENT 030-199 N NON-GOVERNMENT 1354 GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE -700-899 61.4D, 61.4H COLLECTI ONS G GOVERNMENT N NON-GOVERNMENT 1356 LOANS RECEIVABLE - GUARANTEED/PLEDGED - COLLECTION 015-025 61.4L G GOVERNMENT 030-199 N NON-GOVERNMENT 1358 LOANS RECEIVABLE - DEFAULTED - COLLECTIONS 015-025 61.4D G GOVERNMENT 030-199 N NON-GOVERNMENT - ALSO -B 3211 INVESTMENT IN CAPITAL ASSETS 015-025 SAME AS A 030-199 3100 APPROPRIATED CAPITAL - AND -C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED 015-025 61. 4D, 61. 4H, 61. 4L 030-199 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED NOTE: DISCOUNT ON SALE OF LOANS WILL BE REFLECTED

IN THIS TC AND ALSO TC 33B.

AND TRUST FUNDS.

NOTE: THE COLLECTION WILL ALWAYS REDUCE 3100 IN THE "B" ENTRY AN ADJUSTING ENTRY AT YEAR-END WILL TRANSFER BALANCES FROM 3100 TO 3620 FOR REVOLVING

Mai Ci	. ~ I, I	001				IIIIS TRANSACTION	CODE	,								IAGE III
							T-	L C-	P   G	- N   A	- B   D	- R   F	- U			
	GL			GL			A7	TA   HT	TH   TI	RN   A	PR   P	RG   C	ST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SI	RC   TM	MG   T	YP   C	AT   F	IN   C	AT	FD- GRP	OBJECT CLASS	ON
224						COLLECTION OF INTEREST ON LOANS (REPAYMENT OR										06/17/96
						OUTRIGHT SALE) AND AUDIT DISALLOWANCE										
A	1015					COLLECTI ONS							- 1	015-025	61. 4E, 61. 4S, 61. 4T,	
													- 1	015-025	61.75, 61.77, 61.7D	
								1	- 1	- 1	- 1	- 1	- 1	030-199	(SAME AS 015-025)	
							i	i	i	i	i	i	Ĺ	700-899	61. 4E, 61. 45, 61. 77,	
							i	i	i	i	i	i	i		61. 7D	
							i	i	i	i	i	i	i			
				1341		INTEREST RECEIVABLE ON LOANS	' I	i	i	i	i	i	i	015-025	61. 4S, 61. 4T, 61. 4E,	
				G		GOVERNMENT		1	1 7	x		1		030-199	61. 75	
				N		NON- GOVERNMENT		1	'	X	1			000 100	01.73	
				N		NON- GOVERNINEN I	l I		4	n						
				1044		LAMBERSON RECEIVABLE ON CENERAL ARRIVER FUND RECEIPTS	I		- 1	- 1	- 1	-		700 000	01 45 01 45 01 77	
				1344		INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS	I			 			- !	700-899	61. 4E, 61. 4S, 61. 77,	
				G		GOVERNMENT				X					61. 7D	
				N		NON- GOVERNMENT			2	X						
													-			
						- AND -					-					
В	4250					REIMBURSEMENTS AND OTHER INCOME EARNED								015-025	61. 4E, 61. 4S, 61. 4T,	
														030-199	61. 75	
				4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED										
						NOTE: RECORD CASH RECEIVED FOR INTEREST ON \$1 FOR										
						\$1 BASIS. ANY DISCOUNT ON SALE OF LOAN WILL BE										
						RECOGNIZED IN TC 223 AND TC 33B.	- 1	- [								
227						COLLECTION OF INSURANCE PREMIUMS	- 1	1	1	1	- 1	1	- 1			11/01/88
							i	i	i	i	i	i	i			
A	1015					COLLECTI ONS	İ	i	j	i	İ	i	í	015-025	61. 75	
							i	i	i	i	i	i	i			
				1317		I NSURANCE PREMI UMS RECEI VABLE		İ	J				1			
				N N		NON- GOVERNMENT	! 	1	1	X			1			
				11		MOTERATION	I I	1	4	- I	l I	1	1			
						- AND -	l i	1	l J	1	 	1	- 1			
						- AND -			ļ	-		- 1	- 1			
							I	ı		I	I	ı	- 1			

March	ı 21, 1	997				HHS TRANSACTION	CODES	3								PAGE 178	
							T-	L C-	P   G	- N   A-	- B   D	- R   F-	U				
			GL		ATH ATH TRN APR PRG CST												
TC# DR SUB COST				CR SUB	COST	DESCRI PTI ON								FD- GRP	OBJECT CLASS	ON	
В	4250					REIMBURSEMENTS AND OTHER INCOME EARNED								SAME AS A	SAME AS A		
										- 1							
				4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	1	1	- 1	1	- 1	- 1	- 1				
							ı	1	- 1	1	- 1	1	- 1				
						NOTE: SEE ALSO TC 138 FOR ACCRUAL OF PREMIUMS.	İ	Ì	İ	ĺ	İ	İ	İ				
228						COLLECTION OF PRINCIPAL - REDEMPTION OF SECURITIES				- 1						11/01/88	
										- 1							
Α	1015					COLLECTI ONS	1	1	- 1	1	- 1	- 1	- 1	015-029	61. 4H		
							ı	1	- 1	1	- 1	1	- 1	900-959			
							i	i	i	i	i	i	Ĺ				
				1610		SECURITIES (AT PAR)	i	i	i	i	i	i	i				
				G		GOVERNMENT	i	i		X	i	i	i.				
				N		NON- GOVERNMENT	i	i	'	X	i	i	i				
							i	i		- , 	i	i	i				
							Ċ		'			·	Ċ				
22A						COLLECTION OF INCOME FOR SALE OF PROPERTY WHEN	1	1	ı	1	1	1	1			07/30/96	
						THERE IS A LOSS	i	i	i	i	i	i	i				
							i	i	i	i	i	i	i				
Α	1015					COLLECTI ONS	i	i	i	i	i	i	i	000-599			
							i	i	i	i	i	i	i	900-999			
							i	i	i	i	i	i	i				
				7212		LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE	i	i	' 	i	i	i	i				
							i	i	i	i	i	i	i				
						- AND -			' 	- 1	' 	' 					
						All				- 1							
R	4250					REIMBURSEMENTS AND OTHER INCOME EARNED	 	1		1	'	1					
ь	4230					REINDORSENENTS AND OTHER INCOME EARNED				- 1			1				
				4450		UNAPPORTIONED AUTHORITY - AVAILABLE				-			- 1	000- 599	61. 1H, 61. 1J		
				4450 D		DI RECT PROGRAM	ı			1		X	1	900- 999	01. In, 01. IJ		
								1		1			- 1	900- 999			
				R		REI MBURSABLE PROGRAM	I	1		-	1	X	-				
						MOTE, DEEED TO CDITEDIA IN A GA CECTION AA AC TO	l I	1	1	-			-				
						NOTE: REFER TO CRITERIA IN A-34, SECTION 44.4C TO	l i	1		-			-				
						DETERMINE THE TIMING OF AVAILABILITY OF FUNDS FOR	l	-		- [		-	-				
						OBLI GATI ONS.	I			-			-				
						NOTE, CEE TO GOT AND NOTE IN TO GOT	l	-		-			-				
						NOTE: SEE TC 267, AND NOTE IN TC 221.	I	I	1	-	I	ı	-				

| T- L | C- P | G- N | A- B | D- R | F- U |

			T-L   C-P   G-N   A-B   D-C   $   ATH   ATH   TRN   APR   PR  $													
	GL			GL												UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SI	RC   TM	MG   T	YP   (	CAT	FI	N   CA	AT   FD-GRP	OBJECT CLASS	ON
232						COLLECTIONS - ACCOUNTS RECEIVABLE - GENERAL/TRUST							-			09/28/95
						FUND RECEIPTS								1		
	1015					COLL DOWN ONG	!			- !				700.000	04.77	
A	1015					COLLECTI ONS		1				 		700-899	9 61.75	
				1313		GENERAL/TRUST FUND RECEIPTS RECEIVABLE	l I	i	ı			 	1			
				G		GOVERNMENT	i	i		X		' 	i	i		
				N		NON- GOVERNMENT	i	i		X			i	i		
							İ	İ	İ	İ			Ī			
235						COLLECTIONS - RECEIPT ACCOUNTS - NOT PREVIOUSLY				!			!			09/29/95
						ACCRUED - INCLUDES PROCEEDS FROM SALE OF PROPERTY		-		-						
						WHEN THERE IS A GAIN		1	l			 	1	l I		
Α	1015					COLLECTI ONS	i	i		i		 	i	700-899	)	
							i	i	i	i		' 	i			
				5303		INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON	i	i	i	i			i	i	61. 7D, 61. 7E, 61. 7F	
						DELINQUENT ACCOUNTS - GENERAL/TRUST FUND RECEIPTS	i	i	i	i			i	j		
				N		NON- GOVERNMENT			2	<b>X</b>				1		
				5901		MI SCELLANEOUS REVENUE - GENERAL/TRUST FUND									61. 64, 61. 77, 61. 78	
						RECEIPTS				-						
				G		GOVERNMENT			2	X						
				N		NON- GOVERNMENT	!	-	2	X						
				7112		GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE		1				 	1	1	61. 1H, 61. 1J	
				7112		GAINS ON DISTOSTITION OF ASSETS - PROCEEDS OF SALE	 	i	ı			 	1	l I	01. 11, 01. 13	
						- AND -	i	i	i	i		 	i	 		
							i	i	i	i			i	i		
В	5990					CONTRA REVENUE - COLLECTED FOR OTHERS	i	i	İ	i			i	700-899	SAME AS A	
		G				GOVERNMENT	- 1		2	X						
		N				NON- GOVERNMENT			2	<b>X</b>						
				2990		OTHER LIABILITIES										
				G		GOVERNMENT		-		X						
				N		NON- GOVERNMENT			2	X						

Warc	11 21,	1997					nns Transaction	N CODES	•								PAGE 100
								T-	LIC	C- P   C	G- N   A	A- B	D- R	F- U	l		
	GL			GL				AT	ГН   А	TH   T	ΓRN   A	APR	PRG	CST	I		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON								FD- GRP	OBJECT CLASS	ON
								'									
								1	1	ı	1	1	1		1		
							NOTE: ALSO RECORD THE CASH AVAILABILITY OF ANY	i	i	i	i	i	i		I		
							"AVAI LABLE RECEI PTS" TO THE EXPENDITURE	i							ı I		
							APPROPRIATION. AVAILABLE RECEIPTS ARE TO BE		-		- 1				 		
									-		- !	- 1	. !		  -		
							TREATED AS ESTIMATED REIMBURSEMENTS AND AVAILABLE		- !	!			!		l		
							FOR APPORTI ONMENT.		-		- 1	- 1	. !		l		
									-		- 1	I	I		l		
							NOTE: SEE TC 267 FOR FUNDS DEPOSITED IN SUSPENSE		-		- 1	- 1	- 1				
							ACCOUNT FOR LATER REPLACEMENT OF PROPERTY. GAIN				- 1	- 1	- 1		l		
							IS DETERMINED IF SUM RECEIVED IS GREATER THAN THE				- 1	- 1	- 1				
							BOOK VALUE (GROSS ASSET LESS ACCUMULATED					- 1					
							DEPRECIATION). SEE TC 23A WHEN THERE IS A LOSS ON				- 1	- 1	- 1		l		
							DI SPOSI TI ON.		-		- 1	- 1	- 1		I		
236							COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES	ĺ	1	- 1	1	- 1	- 1		I		12/19/96
							BI LLED	i	i	i	Ĺ	i	i		I		
								i	i	i	i	i	i		I		
Δ	1015						COLLECTI ONS	' !	i	i	i	i	i		000- 599		
	1010						COLLECTIONS	i							900-999		
										1					1 300 333		
				131	9		DECIMAC DECELVADIE		-						 	MA TOD OC! C 11 12 21 26	
				131			REFUNDS RECEIVABLE		-	!	77		!		  -	MAJOR OC'S 11-13, 21-26,	
					G		GOVERNMENT		- !		X	!			<u> </u>	31, 32, 42, 61.73	
					N		NON- GOVERNMENT		- 1		X	- 1					
									-	- 1	- 1	- 1	ı				
				131			AUDIT DISALLOWANCES RECEIVABLE				- 1	- 1	- 1		l	MAJOR OC'S 25, 41	
					N		NON- GOVERNMENT				X	- 1	- 1		l		
											- 1	- 1	- 1				
							- OR -					- 1					
											- 1	- 1	- 1		l		
В	1015						COLLECTI ONS				- 1	- 1	- 1		l	61. 76	
								1		- 1	1	- 1	- 1		I		
				131	5		AUDIT DISALLOWANCES RECEIVABLE	i	i	i	i	i	i				
					N		NON- GOVERNMENT	i	i	i	x	i	i		I		
								i	i	i	i	i	i		I		
							- ALSO -	' 	i	1					' 		
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WEII C	11 &1, 1	1331				IIII IKANSACII	ON CODES							TAGE TOT
							T- L   C	C-P G-	- N   A	- B   D	- R   F	7- U		
	GL			GL			ATH   A	ATH   T	RN   A	PR   P	RG   C	CST		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SRC   T	TMG   T	YP   C	AT   F	IN C	CAT   FD-GRP	OBJECT CLASS	ON
						* FOR CURRENT YEAR *	1 1	1	ı	ı	ı	I		
						(FOR PRIOR YEAR - SEE H, I, J, OR K)	1 1	- 1	- 1	-		1		
							ii	İ	İ	İ	İ	İ		
С	4902					EXPENDED AUTHORITY - PAID	ii	İ	İ	İ	İ	SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM				X	X	1		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM				X	X	1		
		BD				CATEGORY B APPORT DIRECT PROGRAM	1 1			X	<b>X</b>			
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM				X	X			
				4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION						000- 599		
				AD		CATEGORY A APPORT DIRECT PROGRAM				X	X	900-959		
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM				X	X			
				BD		CATEGORY B APPORT DIRECT PROGRAM				X	X			
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM				X	X			
				4620		OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION						960-999		
				AD		CATEGORY A APPORT DIRECT PROGRAM				X	X			
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM				X	X	1		
				BD		CATEGORY B APPORT DIRECT PROGRAM				X	X			
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM				X	<b>X</b>			
						- AND -								
						- AND -					-	1		
						* FOR REIMBURSABLE TRANSACTIONS *						1		
						(GR/NR TRANSACTIONS)		1	1			l I		
						(un/inc indisactions)			1			l I		
р	4230					UNFILLED CUSTOMER ORDERS - UNOBLIGATED	1 1					SAME AS A	SAME AS A	
D	1200					CHITELED COSTONER ONDERS CHODER GATED	1 1					SAME AS A	SAME AS A	
				4250		REIMBURSEMENTS AND OTHER INCOME EARNED		' 				İ		
				1200				i	i	i	i	i		
						- AND -	ii	i	i	i	i	i		
							ii	i	i	i	i	i		
						* IF TRANSFERS FROM ANOTHER FEDERAL AGENCY *	ii	i	i	i	i	i		
							ii	i	i	i	i	i		
E	5100					REVENUE FROM GOODS SOLD	ii	i	i	i	i	400-499	MAJOR OC'S 26, 31-33	
		G				GOVERNMENT	ii	1	x	i	i	960-999		
							ii	i	i	i	i	İ		
	5200					REVENUE FROM SERVICES PROVIDED	1 1	-		-			MAJOR OC'S 11-13, 21-25,	
		G				GOVERNMENT	1 1	2	X	-			41-44	
							1 1							

|T-L|C-P|G-N|A-B|D-R|F-U| GL GL |ATH|ATH|TRN|APR|PRG|CST| UPDATI

GL GL $ ATH ATH TRN APR PRG CST $ TC# DR SUB COST CR SUB COST DESCRIPTION $ SRC TMG TYP CAT FIN CAT FD-GRP$ OBJECT CLASS	UPDATED
TC# NP SHR COST CP SHR COST NESCENTION SPC-TMC-TVP-CAT-FIN-CAT- EN CDD OD IECT CLASS	
10 July 201 Car 201 Coli Car 201 Coli Description   Sac   Ind   It   Car   FI   Car   FI   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car   Car	ON
2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	
TRANSFER	
G GOVERNMENT     X	
i i i i i i	
- OR -	
* IF CONSOLIDATED WORKING FUND *	
F 5100 REVENUE FROM GOODS SOLD           500-599 SAME AS E	
CONTINUE	
G GUVERNMENT     X	
PRICENTE EDOM CEDIT CEC DROWNED	
5200 REVENUE FROM SERVICES PROVIDED	
G GOVERNMENT     X	
2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	
TRANSFER	
G GOVERNMENT     X	
- OR -	
*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*	
(BASED UPON ACCRUAL OF EXPENDITURES IN "C" ENTRY)	
G 5100 REVENUE FROM GOODS SOLD         000-399 SAME AS E	
N NON-GOVERNMENT   X   500-599	
900-959	
5200 REVENUE FROM SERVICES PROVIDED	
G GOVERNMENT     X	
ADVANCES AND DELABURGEMENTS DESCRIVABLE INDILLED	
ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	
- (CONTINUATION OF C) OR -	

UPDATED ON

Marci	11 21, 1	1997					HIIS TRANSACTI	ON CODE	3						
								T	- L   C-	P   G-	N   A- ]	B   D-	R   F- U	1	
	GL			GL				A	TH   AT	H TR	N   AP	R   PI	RG   CST	1	
TC#	DR	SUR	COST		SUB	COST	DESCRI PTI ON					•	•	FD- GRP	OBJECT CLASS
10"	DI	БСБ	0001	CIV	БСБ	CODI	DESCRIT IT ON	ĮS	100   110		1   0/1	-		ID did	OBOLICI CLINDS
							* PRIOR-YEAR DOWNWARD ADJUSTMENTS - UNEXPIRED *								
	40.00								!		!		!		au <del>-</del> 10 1
Н	4972						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED		!		!		- !	000-199	SAME AS A
		4.0					AUTHORITY - REFUNDS - PAID		!	!			, ,	400-459	
		AD					CATEGORY A APPORT DIRECT PROGRAM		!	!		2	,	500-559	
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM		!	!		2		900-939	
		BD					CATEGORY B APPORT DIRECT PROGRAM		!	!		2		960-979	
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM		 		X	7	<b>(</b>		
				431	10		ANTI CI PATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS				i		i		
					AD		CATEGORY A APPORT DIRECT PROGRAM	i	i	i	X	2	·	İ	
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	i	ĺ	İ	X	2	(		
					BD		CATEGORY B APPORT DIRECT PROGRAM	i	Ĺ	İ	X	2	(	I	
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i	X	2	[	İ	
								i	i	i	i	i	i	I	
							- OR -	İ	İ	İ	i	İ	i	İ	
							* FOR PRIOR-YEAR DOWNWARD ADJUSTMENTS - EXPIRED *								
I	4972						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED		l I		İ	1	l I	100-399	SAME AS A
							AUTHORITY - REFUNDS - PAID	i	i	i	i	i	i	430-499	
		AD					CATEGORY A APPORT DIRECT PROGRAM	i	i	i	X	2	·	530-599	
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i		2		940-959	
		BD					CATEGORY B APPORT DIRECT PROGRAM	i	i	i	X	2	· 【	980-999	
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i		2	. :	İ	
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				461			ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		!	!				1	
					AD		CATEGORY A APPORT DIRECT PROGRAM		!			2		1	
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					BD		CATEGORY B APPORT DIRECT PROGRAM				•	2		1	
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							* FOR PRIOR-YEAR RECOVERY OF	I	- [	I	1	1	1	 	
							EXCESS ADVANCES - UNEXPIRED *		- [	I	1		-		
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	GL			GL			AT	'H   A'	<b>TH   T</b>	RN   A	PR	PRG	CST	`		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SR	RC   TI	MG   T	YP   C	AT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
J	4872					DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED								SAME AS H	61. 73	
						ORDERS - PAID										
		AD				CATEGORY A APPORT DIRECT PROGRAM					X	X				
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM					X	X				
		BD				CATEGORY B APPORT DIRECT PROGRAM					X	X				
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM					X	X		1		
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				4310		ANTI CI PATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS		-						1		
				AD		CATEGORY A APPORT DIRECT PROGRAM					X	X				
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM					X	X				
				BD		CATEGORY B APPORT DIRECT PROGRAM					X	X				
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		-			X	X				
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K	4872					DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED		-						SAME AS I	61. 73	
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		AD				CATEGORY A APPORT DIRECT PROGRAM		-		- :	X		 	1		
		AR BD				CATEGORY A APPORT REIMBURSABLE PROGRAM CATEGORY B APPORT DIRECT PROGRAM		1			X		 	1		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	l I	1	- 1		X   X		 	1		
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				4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	l I	i					 	<u> </u>		
				AD		CATEGORY A APPORT DIRECT PROGRAM	ı İ	i	i	1	X	x	 	i		
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				BD		CATEGORY B APPORT DIRECT PROGRAM		i			X		' 	İ		
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM					X		' 	İ		
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						NOTE: IF ADJUSTMENT OF THE AMOUNT BILLED IS	i	i	i	i	i			i		
						NECESSARY USE TC 330 AND 335 TO ENTER THE	i	i	i	i	i			i		
						ADJUSTMENT	i	i	i	i	i			i I		
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	GL			GL			Ĺ	ATH A	тніт	'RN   A	PR	PRG	CST	I		UPDATED
TC#	DR	SIIR	COST	CR SUB	COST	DESCRI PTI ON								   FD- GRP	OBJECT CLASS	ON
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						COLLEGE ON DEPUND										10/10/00
237						COLLECTION - REFUNDS - UNBILLED					ı		ı			12/19/96
A	1012					DISBURSEMENTS (OTHER THAN PAYROLL)										
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				1710		LAND	i	i	i	i	i		İ	000-599	32. 11	
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				1701		CONCERNICET ON THE PROCEECE BY OTHER CONCERNS FAIT		- 1		- 1			1	  -	00.51	
				1721		CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT	1			- 1	- 1				32. 51	
						AGENCI ES	- 1				- 1					
				1722		CONSTRUCTION IN PROGRESS - BY ALL OTHERS									32. 52	
							- 1				-			l		
				1730		BUILDINGS	- 1	1	1	- 1	- 1		I	I	32. 21, 32. 2A- 32. 2C, 31. 41	
							i	i	i	i	i		I	I		
				1740		OTHER STRUCTURES AND FACILITIES		i		i			! 	ı I	32. 31- 32. 3Z	
				1740		OTHER STRUCTURES AND PACIENTES		1		1			 	l I	32. 31 32. 3 <u>2</u>	
				1001		FOUR DISENSE IN HOSE OFFICED THAN IT (ADD 6 TO)		- !		- !				  -	01 10 01 07 01 70 01 77	
				1751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)				- 1					31. 10-31. 3Z, 31. 50-31. 7Z	
							- 1									
				1753		CENTRAL LIBRARY - EQUIPMENT & BOOKS									31. 80-31. 8Z	
				1756		IT (ADP & TC) EQUIPMENT IN USE	- 1								31. 41, 31. 47-31. 49	
							- 1				- 1					
				1810		ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	- 1	1	- 1	- 1	- 1		I	l	31. AA, 32. 60	
							i	i	i	i	i		I	I		
				1830		IT (ADP AND TC) SOFTWARE	i	i	' 	i	i		ı I	ı I	31. 43, 31. 4D	
				1000		II (ADI AND IC) SULTWARE		1					l I	l I	31. 43, 31. 4b	
				0101		ODEDATE NO (DOCODAN ENDENCE)		- !		- !				  -	16 10 D 00 G 11 10 01 00	
				6101		OPERATI NG/PROGRAM EXPENSES	I	- 1	-	ı	ı		l	l	MAJOR OC' S 11-13, 21-26,	
															31. 90' S, 41, 42	
						- ALSO -	-									
							- 1									
						* FOR CURRENT YEAR (FOR PRIOR YEAR - SEE D AND E) *	- 1				- 1					
							i	i	i	i	i		I	I		
ī	3 4902					EXPENDED AUTHORITY - PAID	i	i	i	i	i		I	SAME AS A	SAME AS A	
-		AD				CATEGORY A APPORT DIRECT PROGRAM	1	i	' 	i	x	x	i I	, ,		
						CATEGORY A APPORT REIMBURSABLE PROGRAM	1	1						! 		
		AR					!	- [	I		X		I I	  -		
		BD				CATEGORY B APPORT DIRECT PROGRAM		!			X			l		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1				X	X	I	l		
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				4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	- 1									
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- AND -

TC#	GL DR	SUB	COST	GL CR SUB	COST	DESCRI PTI ON	ATI	H ATH	TRN	APR	PRG	F-U   CST	FD- GRP	OBJECT CLASS	UPDATED ON
C	3211					INVESTMENT IN CAPITAL ASSETS	 	   	   		   	     	030- 599 910- 999	31. 10-31. 80, 31. AA, 32' S	
				3100		APPROPRIATED CAPITAL			   		   				
						* (CONTINUED FROM B) OR -			   		   	     			
						* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED *			   		   	     			
D	4972					DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - REFUNDS - PAID		   	   		   	     	SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	i	i	i	X	X	i i			
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i I	X	X	i i			
		BD				CATEGORY B APPORT DIRECT PROGRAM	i	i	i	X	X	i i			
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	İ		 	X	X				
				4310		ANTI CI PATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS	1	i	1		l I	1 1			
				AD		CATEGORY A APPORT DIRECT PROGRAM	ı İ	i	! 	X	   X	, , , ,			
				AR		CATEGORY A APPORT REI MBURSABLE PROGRAM	i	i	i I	X		· ·			
				BD		CATEGORY B APPORT DIRECT PROGRAM	i	i	i I	X		· ·			
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	İ	X		i i			
						op.	į	į	İ			į			
						- OR -		1			 				
						FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED *					   				
E	4972					DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED		1			 		SAME AS A	SAME AS A	
						AUTHORITY - REFUNDS - PAID									
		AD				CATEGORY A APPORT DIRECT PROGRAM					<b>X</b>				
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM				X	X				
		BD				CATEGORY B APPORT DIRECT PROGRAM				X					
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM		!		X	X				
				4619		ALLOWANCES AVAILABLE FOR COMMITMENT/ODLICATION	[	1	1		 				
				4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION  CATEGORY A ADDOPT DIDECT DROCDAM	1	1	1	. v	   <b>v</b>	1 1			
				AD AR		CATEGORY A APPORT DIRECT PROGRAM  CATEGORY A APPORT REIMBURSABLE PROGRAM	l I	1	I I		X   X	1 1			
				AR BD		CATEGORY B APPORT DIRECT PROGRAM	1	1	I I		A   X	1 1			
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	1	1	I I	X		1 1			
				DK		CALEGURI D AFFURI REINDURSADLE FRUGRAM	1	1	I I	Λ	<b>^</b>	1 1			
							1	I	I		I	1 1			

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL| ATH | ATH | TRN | APR | PRG | CST | UPDATED DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS TC# ON 238 COLLECTION OF ADVANCES FOR CONSOLIDATED WORKING 11/01/88 FUND, MANAGEMENT, AND REVOLVING FUNDS A 1015 COLLECTI ONS 000-029 61.72 500-599 900-959 2313 ADVANCES - ALL OTHER G GOVERNMENT N NON-GOVERNMENT 11/01/88 239 COLLECTION OF UNPAID PARTICIPATING AGENCY FUNDING NOTICES (IGA) FOR CONSOLIDATED WORKING FUNDS A 1015 COLLECTI ONS 500-599 61.75 1314 ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED 23A COLLECTION OF INCOME (RETURNED TO TREASURY) FOR 09/29/95 SALE OF PROPERTY WHEN THERE IS A LOSS A 1015 COLLECTI ONS 61. 1H, 61. 1J 700-899 7212 LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE GOVERNMENT G N NON-GOVERNMENT - AND -B 5990 CONTRA REVENUE - COLLECTED FOR OTHERS 700-899 SAME AS A GOVERNMENT G N NON-GOVERNMENT OTHER LIABILITIES 2990 GOVERNMENT N NON-GOVERNMENT NOTE: SEE TC 267 AND NOTE IN TC 235.

TC#	GL DR	SUB	COST	GL CR SUB	COST	DESCRI PTI ON	A'	- L   C- TH   AT RC   TI	гн   т	RN   A	APR	PRG	CST		OBJECT CLASS	UPDATED ON
240						PROCEEDS FROM SALE OF PROPERTY AVAILABLE FOR	I	-	1	1	ı					11/01/88
						EXPENDITURE FROM THE APPROPRIATION					- 1					
							-									
A	1015	5				COLLECTI ONS								000-599	61. 75	
							!							900-999		
				1311		ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED	-					 				
				1311 G		GOVERNMENT GOVERNMENT	1			 <b>v</b>		 	1	1		
				N		NON- GOVERNMENT			1	X		 	 	1		
							i	i				' 	i I	 		
												'				
241						DEPOSIT AND SUSPENSE ACCOUNTS FOR DEDUCTIONS FOR	- 1									11/01/88
						TAXES, SAVINGS BONDS, AND OTHER TRANSACTIONS										
							-				- 1					
A	1016	6				DEPOSIT FUNDS & BUDGET CLEARING/SUSPENSE ACCOUNTS	-				- 1			600-699	61. 79 61. 1H, 61. 1J, 61. 77	
							- 1							700-709		
				2400		LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS						 				
						AND UNRECONCILED CASH BALANCES						 	1	1		
						NOTE: THIS ENTRY TO BE REVERSED AS DEPOSIT AND	1	1	 			l I	 	1		
						RECEIPT SUSPENSE ITEMS ARE IDENTIFIED AND OTHER						 	 	1		
						DEPOSITS ARE TRANSFERRED TO PROPER ACCOUNTS.	i	i	i	i	i	' 	İ	İ		
							i	i	i	i	i		i I	i I		
						NOTE: ALSO THE REVERSE OF THIS ENTRY IS MADE AT	İ	İ	İ	Ì	ĺ		ĺ			
						THE TIME REPLACEMENT PROPERTY HAS BEEN OBLIGATED	-									
						AND FUNDS ARE TO BE TRANSFERRED TO THE					- 1					
						APPROPRIATION. ALSO RECORD THE TRANSACTION BY TC					- 1					
						221 FOR THE FUND TRANSFER, OR RECORD IN TC 235 TO					- 1					
						TRANSFER THE DEPOSIT TO MISCELLANEOUS RECEIPTS				- 1						
						WHEN A PLANNED REPLACEMENT IS NOT MADE.										

March 21, 1997	HHS TRANSACTION CODES	PAGE	189
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March	21, 19	97			HHS TRANSACTI	ON CODES	•							PAGE 189
						T-	L C-	P   G-	N   A-	B   D-	R   F- U	1		
	GL		GL					•			G CST			UPDATED
TC#	DR S	SUB COST	CR SUB	COST	DESCRI PTI ON	SI	RC   TM	//G   TY	(P   CA	T FI	N   CAT	FD- GRP	OBJECT CLASS	ON
242					COLLECTION OR REPAYMENT OF UNUSED TRAVEL ADVANCE	2 1	1	1	1	1	1	ı		11/01/88
242						,	ı	ı	ı	ı	- 1	I		11/01/66
					AND EMERGENCY EMPLOYEE PAYMENTS									
						1	1	1	1	1	1	I		
	4040			7.7	DURGELENING (OFFICE TWILL DAVIDOUS)				- !					
A	1012			DIS	SBURSEMENTS (OTHER THAN PAYROLL)						-	000-599	61. 71, 61. 7C, 61. 7G	
												900-999		
						i	i	i	i	i	i	i.		
						!					1			
			1411	TRA	AVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS									
			N		NON- GOVERNMENT	1		1	(		1	1		
						i	i	i	i	i.	i	i.		
						- 1	ı	ı	- 1	ı	1	I		
243					ADVANCES RECEIVED FROM OTHER FEDERAL AGENCIES	1		- 1	1	1	1	1		11/01/88
					UNDER LETTER OF CREDIT		i		i	-	- 1	i		
					UNDER LETTER OF CREDIT	ı	- 1	ı	I	ı	1	I		
Α	1015			COL	LLECTI ONS	1	1	- 1	1	1	1	500-599	61. 72	
								'	- 1		- 1	1		
						ı		ı	ı	ı	- 1	I		
			2311	ADV	ANCES FROM FEDERAL AGENCIES FOR DISBURSEMENT									
				THR	ROUGH MANAGEMENT FUNDS	1	1	1	1	1	1	I		
			-									1		
			G		GOVERNMENT	- 1		}	(		- 1			
0.40					COLLECTION OF ACCRUED INTERPRET ON INTERPRET							1		00/17/00
246					COLLECTION OF ACCRUED INTEREST ON INVESTMENTS	- 1					- 1			06/17/96
											1			
Δ	1015			COI	LLECTI ONS	i	i	i	i	i	i	000-029	61. 75	
А	1010			COL	ELECTIONS	!							01.70	
												900-959		
						1					1			
			1343	T NT	TEREST RECEIVABLE ON INVESTMENTS	i	i	i	i	i	i	I		
				INI		1	1					1		
			G		GOVERNMENT	1		}	(			1		
			N		NON- GOVERNMENT	1	- 1	}	(	1				
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				_		1	1					1		
				- A	AND -	1								
						1	- 1	- [	- 1	1				
D	4250			DET	MBURSEMENTS AND OTHER INCOME EARNED	i	i	i	i	i	i	. SAMEASA	SAME AS A	
Б	4630			KEI	INDURSEMENTS AND UTHER INCOME EARNED	1	1					SALVIE AS A	SAULE AS A	
						1								
			4220	REI	MBURSABLE ORDERS ACCEPTED	- 1			1	1				
						i	i	i	i	i	i	I		
						I	- 1	ı	I	- 1	1	I		

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	GL			GL									G   CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SF	RC   T	MG   T	ΥP	CAT	r FI	N   CAT	FD-GRP	OBJECT CLASS	ON
247						REIMBURSEMENT FOR TRAVEL EXPENSES FROM NON-FEDERAL	-									11/01/88
						SOURCES										
A	1015					COLLECTI ONS								000-599	61. 66	
														900-999		
							- 1		-		l	1	1			
	6905					OTHER EXPENSES - UNFUNDED	i	İ	İ		l	İ	ĺ	İ	61. 67, 61. 68	
							i	i	i	i	i I	i	i	i I		
				5601		DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY	i	i	i		i I	i	i	İ	61. 66	
				0001		AGENCY		i			i I	1	<u> </u>	I	31. 33	
				N		NON- GOVERNMENT	1	1		X	l I	1	1	I I		
				IN		NON-GOVERNIMENT		- 1		Λ				1		
				<b>#</b> 000		DOLLARD TOD TRAVEL TURBURE VILLE OF								1	04.05	
				5602		DONATED FOR TRAVEL EXPENSE - VALUE OF								1	61. 67	
						SERVI CES- I N- KI ND	I				l					
				N		NON- GOVERNMENT				X						
				5603		DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY									61. 68	
						TRAVELER										
				N		NON- GOVERNMENT				X						
							1		-		l	1	1			
248						COLLECTION OF INTEREST, PENALTIES, AND	1	1	- 1		ı	I	1	I		06/17/96
						ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS	i	i	i	i	I	i	i	i I		
						RECEI VABLE	i	i	i		' 	i	i	i I		
						Mod while	' 	i			i I	i	i	l I		
Λ.	1015					COLLECTI ONS	1	1			 	1	1	700-899		
A	1013					COLLECTIONS					 	1	1	700-899		
				1044		INTERPRET DECELVANTE ON DELINOUENE ACCOUNTE	- 1					1		1	01.70	
				134A		INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS						!	!	1	61. 7D	
				N		NON- GOVERNMENT				X						
							-				l					
				134C		PENALTY RECEIVABLE ON DELINQUENT ACCOUNTS									61. 7E	
				N		NON- GOVERNMENT				X						
				134E		ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT									61. 7F	
						ACCOUNTS							1			
				N		NON- GOVERNMENT	-			X		1	1	1		
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| T- L | C- P | G- N | A- B | D- R | F- U | GLGL |ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS TC# DR ON 249 COLLECTION OF INTEREST, PENALTIES, AND 06/17/96 ADMINISTRATIVE COSTS ON DELINQUENT LOANS A 1015 COLLECTI ONS 700-899 134B INTEREST RECEIVABLE ON DELINQUENT LOANS 61.7D N NON-GOVERNMENT 134D PENALTY RECEIVABLE ON DELINQUENT LOANS 61.7E N NON-GOVERNMENT 134F ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT 61.7F LOANS 250 RECORD ACQUIRED COLLATERAL RELATED TO PAY-OFF OF 06/17/96 DEFAULTED LOAN AND ACCRUED INTEREST B 3211 INVESTMENT IN CAPITAL ASSETS SAME AS A SAME AS A NET RESULTS OF OPERATIONS 3320 NOTE: IF THIS COLLATERAL WAS ACQUIRED AT TIME OF LOAN CLOSING - ALSO REMOVE IT AT INITIAL RECORDED VALUE UNDER TC 19D(R). NOTE: VALUE THE COLLATERAL EQUAL TO THE LOAN BALANCE AND ACCRUED INTEREST DUE ABOVE PLUS THE VALUE OF PRIOR LIENS USING TC 251. NOTE: THE ALLOWANCE FOR LOSS ON LOANS RECEIVABLE AND ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE TC 111 AND TC 112 SHOULD BE RELIEVED OF ANY AMOUNTS ASSOCIATED WITH THIS COLLATERALIZED

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Marc	h 21,	1997					HHS TRANSACTIO	N CODE	S								PAGE 192
								T-	L C-	P   G-	N   A	- B   D	- R   F	7- U			
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TC#	DR	SIIR	COST		SUB	COST	DESCRI PTI ON								FD- GRP	OBJECT CLASS	ON
1011	DI	500	COSI	CI	БСБ	COSI	DESCRIT IT ON	151			11   0	/11   I	111	<i>/</i> 111	I D UM	OBSECT CEASS	ON
															_		
251							RECORD PRIOR LIENS OUTSTANDING ON ACQUIRED						- 1				11/01/88
							COLLATERAL AS RESULT OF DEFAULTED LOAN GUARANTEES										
252							TO ADJUST VALUE OF RECORDED COLLATERAL DOWN TO										02/28/92
							FAIR MARKET VALUE	1	1	1	- 1	- 1	1	ı	l		
								i	i	i	i	i	i.	i	I		
А	7211						LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF	i	i	i	i	i	i	i	015-025	61. 4G	
11	, 211						ASSET		1						100-199	01. Iu	
							ASSET		- 1		- !	!			100-199		
									- 1		- 1						
							NOTE: SEE TCs 250 AND 251.					- 1	1				
							NOTE: SEE F-10 OF TITLE II, GAO MANUAL.										
253							TO ADJUST VALUE OF RECORDED COLLATERAL UP TO FAIR	1	1	1		1		ı			02/28/92
							MARKET VALUE	i	i	i	i	i	i	i			
							NOTE: SEE TCs 250 AND 251.	' 	i	i	i	i	i	ľ	! 		
							NOTE. SEE 103 200 MW 201.	!	1		1						
							NOTE CEE E 10 OF TITLE II CAO MANUAL		- 1		-	-	- 1		l		
							NOTE: SEE F-10 OF TITLE II, GAO MANUAL.	I	I	ı	ı	ı	1	١	l		
254							RECORD SALE OF ACQUIRED COLLATERAL										11/01/88
A	1015						COLLECTI ONS								015-025	61. 4G	
								1	1	1	- 1	- 1	1		100-199		
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В	4250						REIMBURSEMENTS AND OTHER INCOME EARNED						!		SAME AS A	SAME AS A	
									I				- 1	-			
				42	30		UNFILLED CUSTOMER ORDERS - UNOBLIGATED										
							NOTE: THE COLLECTION OF COLLATERAL IS CONSIDERED										
							THE SAME AS COLLECTION OF LOAN PRINCIPAL AND		-		-		-				
							INTEREST AND THEREFORE IS RECORDED AS INCOME	1	1	1	- 1	- 1	1	- 1	I		
							EARNED IN THE BUDGETARY ACCOUNTS.	i	i	i	i	i	i	i	I		
							21.1.1.2.2.2.2.2.1.1.1.1.1.2.2.2.2.1.2.1.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2	i	i	'	' '		i		! 		
							NOTE: IF REALIZED MORE OR LESS THAN VALUE OF THE	l I	1	ı	1	1	1		l I		
									1	 	- 1	- 1	- 1		l		
							RECORDED COLLATERAL SEE TCs 252 AND 253.		1	-	-	- 1	-	- 1	  -		
									1					I	l		
							NOTE: RECORD ALSO A REVERSAL OF THE ALLOWANCE FOR								l		
							LOSS ESTABLISHED FOR THE ACQUIRED COLLATERAL USING										
							TC 11C(R)								l		

| T-L | C-P | G-N | A-B | D-R | F-U |  $GL \qquad \qquad GL \qquad \qquad | ATH | ATH | TRN | APR | PRG | CST | \qquad \qquad UPDATED$ 

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T	C#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	S	RC   T	MG   T	YP   C	AT   F	IN   CAT	FD- GRP	OBJECT CLASS	ON
20	60						RECLASSIFICATION OF EQUIPMENT PENDING DISPOSAL	1	1	1	1	1	1	I		10/19/92
~	00						MECHASSITION OF EQUIPMENT TEMPING BISTOSHE							! !		10/10/02
								 	!			 				
	A	1752					EQUIPMENT - PENDING DISPOSAL				- 1			000-500		
														900-999		
					1751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)							I	61. 18	
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					1756		IT (ADP & TC) EQUIPMENT IN USE	i	i	i	i	i	i	I	61. 19	
					1700		II (IIII & IO) EQUITIZENT IN USE		1					! !	01.10	
							,	 	!			 		l		
					1830		IT (ADP AND TC) SOFTWARE				- 1	١		l	61. 1F	
2	61						DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR					- 1		l		09/30/92
							SALE OUTSIDE THE AGENCY	1	1	1	- 1	1	1	I		
								i	i	i	i	i	i	I		
	Δ	1739					ACCUMULATED DEPRECIATION ON BUILDINGS	i	i	i	i	i	i i	ı I	61. 36, 61. 37	
	A	1700					ACCOMPLATED DETRECTATION ON BUILDINGS		1		- 1			I I	01. 50, 01. 57	
		1710					ACCURATE ATTERN DEPONECT ATTERN ON OTHER CONDUCTIONS AND		-		- !	!		  -	04.04	
		1749					ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND	ı		ı	- 1	ı	ı	l	61. 31	
							FACILITIES				-					
		1759					ACCUMULATED DEPRECIATION ON EQUIPMENT								61. 3A, 61. 3B	
		1839					ACCUMULATED AMORTIZATION ON IT (ADP AND TC)	- 1	- 1	- 1	1	- 1	1	I	61. 3C	
							SOFTWARE	i	i	i	i	i	i	I		
							501111111	'	i					ı I		
					1730		DILLINING		- 1		-			I I	61 96 61 97	
					1730		BUILDINGS				!		l	l	61. 36, 61. 37	
											-	ı		l		
					1740		OTHER STRUCTURES AND FACILITIES								61. 31	
														I		
					1752		EQUI PMENT - PENDING DI SPOSAL	İ	İ	İ	i	İ	1	I	61. 3A-61. 3C	
								i	i	i	i	i	i	I		
							NOTE: AMDUNT RECORDED IS THE GROSS CAPITALIZED		1	1	1	 		ı I		
								 	1	- 1	- 1	- 1	1	I I		
							VALUE OF EQUIPMENT. SEE TCs 262 AND 26A TO REMOVE				-			l		
							NET BOOK VALUE FROM ACCOUNT 3211, INVESTMENT IN	I	I		-			1		
							CAPITAL ASSETS.							l		

| T- L | C- P | G- N | A- B | D- R | F- U | GL GL |ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS TC# DR ON ADJUSTMENT OF ACCUMULATED DEPRECIATION ON 03/12/92 262 EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN GAINS ON DISPOSITION OF ASSETS - BOOK VALUE OF A 7111 000-399 ASSET 900-959 1739 ACCUMULATED DEPRECIATION ON BUILDINGS 61.36, 61.37 1749 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND 61.31 **FACILITIES** 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT 61.3A, 61.3B 61.3C 1839 ACCUMULATED AMORTIZATION ON IT (ADP AND TC) SOFTWARE - AND -B 3211 INVESTMENT IN CAPITAL ASSETS 030-399 SAME AS A 910-959 5700 APPROPRIATED CAPITAL USED NOTE: FOR DIFFERENCE BETWEEN GROSS CAPITALIZED VALUE OF DISPOSED PROPERTY AND THE ACTUAL ACCUMULATED DEPRECIATION WRITTEN OFF. GAIN IS DETERMINED IF SUM RECEIVED IS GREATER THAN THE BOOK VALUE (GROSS ASSET LESS ACCUMULATED DEPRECIATION). NOTE: PURCHASED ASSETS FROM REVOLVING FUNDS ARE NOT RECORDED IN 3211, THEREFORE "B" ENTRY EXCLUDES

REVOLVING FUNDS.

Marc	11 21, 1	997					nns Transaction	CODE	3								PAGE 193
								T	- L   C	- P   G	- N   A	A- B   I	)- R []	F- U	I		
	GL			GL					TH   A								UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	S	RC   T	MG   T	YP   C	CAT   F	IN	CAT	FD- GRP	OBJECT CLASS	ON
												- 1	- 1	- 1	l		
							NOTE: WHEN GAIN (7110) IS CLOSED TO 3320 THE NET										
							RESULT OF OPERATIONS WILL BE THE CASH RECEIVED	1	1	- 1	- 1	1	- 1	- 1	I		
							(BOOK VALUE PLUS PROFIT).	i	i	i	Ė	i	i	i	I		
							(BOOK VALUE TEUS TROTTI).	!	- !				- !		l		
								ı				- 1	- 1	- 1	l		
							NOTE: SEE TC 26A WHEN THERE IS A LOSS ON										
							DI SPOSI TI ON.						- 1		I		
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							NOTE CEE TO GOU AND GO I FOR DISPOSITION OF			- 1			- 1		1		
							NOTE: SEE TC 26H AND 26J FOR DISPOSITION OF	ı	ı	ı		ı	- 1	- 1	l		
							DONATED AND TRANSFERRED-IN PROPERTY.										
263							ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE)	1	1	- 1	- 1	- 1	- 1	- 1	I		09/30/92
200										!			- 1		1		00, 00, 02
							WHEN ALLOWANCE IS GREATER THAN BOOK VALUE	ı	ı	ı		ı	- 1	- 1	l		
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A	1751						EQUIPMENT IN USE OTHER THAN IT (ADP & TC)						- 1		000- 599	61. 1H	
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	1756						IT (ADP & TC) EQUIPMENT IN USE									61. 1J	
													- 1		I		
	1830						IT (ADP AND TC) SOFTWARE	1	1	1	1	- 1	- 1	- 1	I	61. 1P	
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				7112	2		GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE						- 1	- 1			
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В	5700						APPROPRIATED CAPITAL USED					- 1	- 1	- 1	030-599	SAME AS A	
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				3211	1		INVESTMENT IN CAPITAL ASSETS	i	i	i	i.	i	i	i	I		
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								I	- 1	I	- 1	I	- 1		I		
							NOTE: THIS ENTRY TO BE MADE IN THE AMOUNT OF THE								l		
							TRADE-IN ALLOWANCE AND THIS TRANSACTION IS TO BE						- 1		l		
							USED ALONG WITH TRANSACTION CODE 081-095 AS	1	1	- 1	- 1	- 1	- 1	i	I		
							APPROPRIATE, UPON RECEIPT OF THE NEW EQUIPMENT.	' '			- 1	'			I		
							ALLMOINIALE, UTUN MEGELTI OF THE NEW EQUITMENT.	I	- 1	I	- 1	I	- 1	١	I		

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL | ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB DR COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON TC# NOTE: THE PURCHASE/PAYMENT HAS BEEN ENTERED AND CAPITALIZED AT NET (NEW ASSET VALUE LESS TRADE-IN VALUE) WITH AN ADDITIONAL ENTRY TO TRANSFER THE NET VALUE FROM APPROPRIATED CAPITAL 3100 TO INVESTMENTS IN CAPITAL ASSETS 3210. THE BOOK VALUE OF TRADE-IN WAS WRITTEN OFF THROUGH TCs 261 AND 262 AS A LOSS. THIS TC RAISES THE INVESTMENT VALUE TO GROSS PURCHASE PRICE AND RECORDS THE ALLOWANCE AS A PROCEED OF SALE, THEREBY CREATING A NET GAIN ON THE DISPOSITION. NOTE: SEE TC 268 WHEN ALLOWANCE IS LESS THAN BOOK VALUE. 264 FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED 07/30/96 PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A GAIN A 1311 ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED 61. 1H, 61. 1J 000-599 G GOVERNMENT 900-999 N NON-GOVERNMENT 7112 GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE - AND -B 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A 4450 UNAPPORTIONED AUTHORITY - AVAILABLE 000-599 DI RECT PROGRAM 900-999 D X R REI MBURSABLE PROGRAM NOTE: GAIN IS DETERMINED IF THE SUM RECEIVED IS GREATER THAN THE BOOK VALUE (GROSS ASSET LESS ACCUMULATED DEPRECIATION). SEE TC 26B WHEN THERE IS A LOSS ON DISPOSITION.

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL |ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB DR COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON TC# NOTE: REFER TO CRITERIA IN A-34. SECTION 44.4C TO DETERMINE THE TIMING OF AVAILABILITY OF FUNDS FOR OBLI GATI ON. NOTE: WHEN THE OBLIGATION FOR REPLACEMENT HAS INCURRED PRIOR TO OR SIMULTANEOUSLY WITH THE SALE, RECORD TO THE APPROPRIATION; WHEN THE REPLACEMENT IS PLANNED FOR LATER OBLIGATION (WITHIN THE CURRENT FY OR THE FOLLOWING FY) RECORD TO BUDGET CLEARING ACCOUNT 75 F3845 USING TC 266. NOTE: SEE TC 240 FOR COLLECTION, ALSO SEE TC 221 AND TC 235 IF COLLECTION WAS MADE WITHOUT ESTABLISHING A RECEIVABLE. 265 FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED 02/28/92 PROPERTY "WHERE THE PROCEEDS WILL NOT BE USED TO PURCHASE REPLACEMENT PROPERTY" - WHEN THERE IS A GAIN A 1311 ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED 000-599 61.1H, 61.1J G GOVERNMENT 900-999 N NON-GOVERNMENT 7112 GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE NOTE: GAIN IS DETERMINED IF THE SUM RECEIVED IS GREATER THAN THE BOOK VALUE (GROSS ASSET LESS ACCUMULATED DEPRECIATION). NOTE: SEE TC 26C WHEN THERE IS A LOSS ON DISPOSITION. SEE TC 232 FOR COLLECTION, ALSO SEE TC 235 IF COLLECTION WAS MADE WITHOUT ESTABLISHING THE RECEIVABLES.

| T- L | C- P | G- N | A- B | D- R | F- U |

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TC#	DR	SUB	COST	CR SU	B COST	DESCRI PTI ON	S	RC   T	MG	TYP	CA	AT   F	IN	CAT	FD- GRP	OBJECT CLASS	ON
266						FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED		ı	-		1				I		11/01/88
						PROPERTY "WHERE THE FUNDS WILL BE USED AT A LATER		-									
						TIME TO PURCHASE REPLACEMENTS"									I		
A	1311					ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED									700-709	61. 1H, 61. 1J	
		G				GOVERNMENT				X					I		
		N				NON- GOVERNMENT				X					1		
							- 1		- 1			1			I		
				2400		LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS	İ	Ĺ	İ		i	İ	ĺ		i I		
						AND UNRECONCILED CASH BALANCES	i	i	i		i	i	i		I		
							i	i	i		i	i	i		i I		
						NOTE: SEE TC 267 FOR COLLECTION OF THIS	i	i	i		i	i	ı,		ı I		
						RECEI VABLE.						1			I I		
						RECEI VADLE.	- 1	- 1	- 1		1	1			I		
267						PROCEEDS FROM SALE OF PROPERTY (PROPERTY TO BE									1		11/01/88
207							- 1	- 1			1	-			1		11/01/00
						REPLACED AT A LATER DATE)	!				!		. !		1		
A	1016					DEPOSIT FUNDS & BUDGET CLEARING/SUSPENSE ACCOUNTS		-			l				700-709	61. 75	
								-									
				1311		ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED									1		
				G		GOVERNMENT				X							
				N		NON- GOVERNMENT				X					1		
															I		
						NOTE: FUNDS DEPOSITED IN BUDGET CLEARING ACCOUNT									1		
						75 F3845 MAY REMAIN FOR THE CURRENT AND ONE			- 1								
						ADDITIONAL FY FOR PURCHASE OF REPLACEMENT	-		- 1			-					
						PROPERTY; WHEN OBLIGATION IS PLACED TRANSFER TO	i	i	i		i	i	i				
						APPROPRIATE APPROPRIATION (TC241 (REVERSE) AND	i	i	i		i	i	i		I		
						221); IF NOT REPLACED, TRANSFER TO MISCELLANEOUS	i	i	İ		i	i	i				
						,			!		1	- 1	- 1				

RECEIPTS (TC 241 (REVERSE) AND 235). INTERAGENCY

TRANSACTI ONS

March	1 21, 1	1997				HHS TRANSACTIO	N CODES	•							PAGE 199
							T-	L C-	P   G-	N   A-	B D	- R   F-	U		
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000						FOUL DISTRICT A CANED TO COMPRACTOR									00 /00 /00
268						EQUI PMENT LOANED TO CONTRACTOR	I	ı	ı	-			I		09/30/92
A	1754					FEDERAL PROPERTY IN CUSTODY OF CONTRACTORS							000-599		
							1	1	1	1	- 1	- 1	900-999		
							i	i	i	i	i	i	i		
				1751		EQUIDMENT IN LICE OTHER THAN IT (ADD 9 TC)	1	- 1			'		1	91 10 91 97 91 50 91 77	
				1731		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	!	!	!	!	!	!	1	31. 10-31. 3Z, 31. 50-31. 7Z	
							ļ	ı	-	-	ı		I		
				1756		IT (ADP & TC) EQUIPMENT IN USE								31. 41, 31. 47, 31. 48,	
													1	31. 49	
							- 1	1	1				T		
				1810		ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	i	i	i	i	i	i	i	31. AA, 32. 60	
				1010				- 1					1	011.111, 021.00	
				4000		THE CARD AND THE CONTENTS	!			!	!	!	1	04 40 04 40	
				1830		IT (ADP AND TC) SOFTWARE	I	ı	ı	-			I	31. 43, 31. 4D	
						NOTE: EQUIPMENT CONTINUES TO DEPRECIATE WHILE IN							1		
						CUSTODY OF A CONTRACTOR OR GRANTEE; VALUE OF	1	1	1		- 1	1	T		
						APPROPRIATED ASSETS REMAIN IN EQUITY ACCOUNT 3211	i	i	i	i	i	i	i		
						WHILE IN CUSTODY OF OTHERS; THIS ENTRY IS REVERSED		i			'		1		
								1		- 1		- 1	I		
						UPON THE RETURN OF PROPERTY; ANY NON-CAPITALIZED	ı	- 1	ı	ı	ı	ı	I		
						EQUIPMENT LOANED SHOULD BE MAINTAINED AS									
						MEMORANDUM RECORDS BY THE CUSTODIAN OF THE							1		
						PROPERTY.	- 1	1	1				T		
									•				•		
269						EQUIPMENT LOANED TO GRANTEES	1	1	1	1	1	1	1		09/30/92
203						EQUITMENT LOANED TO GRANTEES	!	- 1		- 1		- 1	I		03/30/32
							1	- 1					1		
A	1755					FEDERAL PROPERTY IN CUSTODY OF GRANTEES	- 1						000- 599		
													900-999		
							1	1	1			- 1	1		
				1751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	i	i	i	i	i	ĺ	İ	31. 10-31. 3Z, 31. 50-31. 7Z	
							i	i	i	i	i	i	i	, , , , , , , , , , , , , , , , , , , ,	
				1750		IT (ADD 0 TC) FOULDMENT IN LICE		- 1			1		1	01 41 01 47 01 40	
				1756		IT (ADP & TC) EQUIPMENT IN USE	!	- 1					1	31. 41, 31. 47, 31. 48,	
							- 1							31. 49	
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				1810		ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	- 1							31. AA, 32. 60	
							1	1	1	1	1	1	1		
				1830		IT (ADP AND TC) SOFTWARE	i	i	i	i	' 	i	i	31. 43, 31. 4D	
				1000		II (IDI IUD 10) DOLLIEUL	1	1	1	1		1	1	01. 10, 01. 1 <i>D</i>	
						NAME				1			1		
						NOTE: EQUIPMENT CONTINUES TO DEPRECIATE WHILE IN	- 1	-		- 1			I		
						CUSTODY OF A CONTRACTOR OR GRANTEE; VALUE OF									
						APPROPRIATED ASSETS REMAINS IN EQUITY ACCOUNT 3211	- 1		-						
						WHILE IN CUSTODY OF OTHERS; THIS ENTRY IS REVERSED	Ī	1	1	1	İ	İ	1		
							1		'	'	'	'	'		

Marc	h 21,	1997				HHS TRANSACTION	CODES						PAGE 200
							T-L 0	C-P G-N A	A-B D-R	F- U			
	GL			GL			ATH A	ATH   TRN   A	APR   PRG	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON		ΓMG   TYP			FD- GRP	OBJECT CLASS	ON
						UPON THE RETURN OF PROPERTY; ANY NON-CAPITALIZED							
						EQUIPMENT LOANED SHOULD BE MAINTAINED AS							
						MEMORANDUM RECORDS BY THE CUSTODIAN OF THE		1 1					
						PROPERTY.		1 1	1 1				
201						AD WARM THE AT A COUNTY AND DEPOT AND AN AN							00/40/00
26A						ADJUSTMENT OF ACCUMULATED DEPRECIATION ON		1 1					03/12/92
						EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES)							
						WHEN THERE IS A LOSS							
A	7211					LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF					000-399		
						ASSET		1 1			900-959		
				1739		ACCUMULATED DEPRECIATION ON BUILDINGS		1 1				61. 36, 61. 37	
				1749		ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND						61. 31	
						FACILITIES	1 1	1 1					
				1759		ACCUMULATED DEPRECIATION ON EQUIPMENT						61. 3A, 61. 3B	
								1 1					
				1839		ACCUMULATED AMORTIZATION ON IT (ADP AND TC)						61. 3C	
						SOFTWARE							
							1 1	1 1					
						- AND -		1 1					
								1 1					
В	3211					INVESTMENT IN CAPITAL ASSETS		1 1			030-399	SAME AS A	
							1 1	1 1			910-959		
							1 1	1 1					
				5700		APPROPRIATED CAPITAL USED	1 1	1 1	1 1				
							1 1	1 1	1 1				
						NOTE: WHEN LOSS (7210) IS CLOSED TO 3320, THE NET	iii	i i	ii	İ			
						OF 3320 THE NET RESULT OF OPERATION WILL BE THE	ii	ii	ii	i			
						CASH RECEIVED (BOOK VALUE LESS LOSS). WHEN AN	ii	ii	ii	i			
						ASSET IS DISPOSED OF WITHOUT CASH, THE NET RESULT	i i	ii	, , ,				
						(LOSS) IS THE BOOK VALUE OF THE ITEM							
						(2000) TO THE BOOK VIEW OF THE FIEM				 			
						NOTE: FOR DIFFERENCE BETWEEN GROSS CAPITALIZED	1 1	1 1		 			
						VALUE OF DISPOSED PROPERTY AND THE ACTUAL	1 1			 			
							1 1	1 1					
						ACCUMULATED DEPRECIATION WRITTEN OFF. LOSS IS	1 1	1 1					
						DETERMINED IF SUM RECEIVED IS LESS THAN THE BOOK							
						VALUE (GROSS ASSET LESS ACCUMULATED DEPRECIATION).	1 1						

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL |ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB DR COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON TC# NOTE: PURCHASED ASSETS FROM REVOLVING FUNDS ARE NOT RECORDED IN 3211, THEREFORE "B" ENTRY EXCLUDES REVOLVING FUNDS. NOTE: SEE TC 262 WHEN THERE IS A GAIN ON DI SPOSITION. NOTE: SEE TC 26H AND 26J FOR DISPOSITION OF DONATED AND TRANSFERRED-IN PROPERTY 26B FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED 07/30/96 PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A LOSS A 1311 ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED 000-599 61. 1H, 61. 1J GOVERNMENT G 900-999 N NON-GOVERNMENT 7212 LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE - AND -B 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A 4450 UNAPPORTIONED AUTHORITY - AVAILABLE 000-599 DI RECT PROGRAM D 900-999 X R REI MBURSABLE PROGRAM NOTE: REFER TO CRITERIA IN A-34. SECTION 44.4C TO DETERMINE THE TIMING OF AVAILABILITY OF FUNDS FOR OBLI GATI ON. NOTE: LOSS IS DETERMINED IF THE SUM RECEIVED IS LESS THAN THE BOOK VALUE (GROSS ASSET LESS ACCUMULATED DEPRECIATION). SEE TC 264 WHEN THERE IS A GAIN ON DISPOSITION.

March 21, 1997 HHS TRANSACTION CODES PAGE 202 | T- L | C- P | G- N | A- B | D- R | F- U | GL GL|ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS TC# DR ON FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED 09/29/95 26C PROPERTY "WHERE THE PROCEEDS WILL NOT BE USED TO PURCHASE RE- PLACEMENT PROPERTY" - WHEN THERE IS A LOSS A 1311 ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED 700-899 61. 1H, 61. 1J G GOVERNMENT NON-GOVERNMENT N 7212 LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE G GOVERNMENT N NON-GOVERNMENT - AND -B 5990 CONTRA REVENUE - COLLECTED FOR OTHERS 700-899 SAME AS A GOVERNMENT G NON-GOVERNMENT N 2990 OTHER LIABILITIES GOVERNMENT G N NON-GOVERNMENT NOTE: LOSS IS DETERMINED IF THE SUM RECEIVED IS LESS THAN THE BOOK VALUE (GROSS ASSET LESS ACCUMULATED DEPRECIATION). SEE TC 265 WHEN THERE IS A GAIN ON DISPOSITION. 26D RECORD LOSS ON LIQUIDATION OF PRIOR LIEN WHEN 02/28/92 PAYMENT OF LIEN IS GREATER THAN RECORDED VALUE (LIABILITY) OF THE PRIOR LIEN A 7211 LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF 015-025 61.4N

100-199

ASSET

PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

2910

	J. 21, 100	•				1.102 200
	GL		GL		T- L   C- P   G- N   A- B   D- R   F- U     ATH   ATH   TRN   APR   PRG   CST	UPDATED
TC#		SUB COST	CR SUB	COST DESCRIPTION	SRC   TMG   TYP   CAT   FIN   CAT   FD- GRP OBJECT CLASS	ON
26E				RECORD GAIN ON LIQUIDATION OF PRIOR LIE	NWHEN	02/28/92
				PAYMENT OF LIEN IS LESS THAN RECORDED V	ALUE	
				(LIABILITY) OF THE PRIOR LOAN		
A	A 2910			PRIOR LIENS OUTSTANDING ON ACQUIRED COLLAT	ERAL             015-025 61.4N	
			7111	GAINS ON DISPOSITION OF ASSETS - BOOK VALUE	E OF	
				ASSET		
26G				WRITE-OFF REMAINING VALUE OF ACQUIRED CO		02/28/92
				WHEN THE RECORDED VALUE IS LESS THAN TH	E AMOUNT	
				REALI ZED		
26H				PROPERTY TRANSFERRED-OUT WITHOUT REIMBU	DCEMENT TO	09/30/92
ZON						09/30/92
				OTHER FEDERAL AGENCY (PURCHASED PROPERT	Y UNLY)	
				LOGGEG ON PLODOCLETON OF ACCEPTS - POOK MAL		
P	7211			LOSSES ON DISPOSITION OF ASSETS - BOOK VAL		
				ASSET	900-999	
			1739	ACCUMULATED DEPRECIATION ON BUILDINGS	61.36, 61.37	
			1749	ACCUMULATED DEPRECIATION ON OTHER STRUCTURE	ES AND           61.31	
				FACI LITI ES		
			1759	ACCUMULATED DEPRECIATION ON EQUIPMENT	61.3A, 61.3B	
			1839	ACCUMULATED AMORTIZATION ON IT (ADP AND TC	)           61.3C	
				SOFTWARE		
				- AND -		

TC#	GL DR	SUB	COST	GL CR SUB	COST	DESCRI PTI ON	AT	TH   A	тн   т	- N   A RN   A YP   C	PR   1	PRG	CST		OBJECT CLASS	UPDATED ON
В	323	80				TRANSFERS-OUT TO OTHERS WITHOUT REIMBURSEMENT	I	ı	I	ı	I	ı		030-399	SAME AS A	
							- 1		-			-		910-959		
				5700		APPROPRIATED CAPITAL USED										
						NOTE: THIS TRANSACTION FOLLOWS TC 261										
						TRANSFERRING THE ASSET COST TO ACCUMULATED		1			1			1		
						DEPRECIATION ACCOUNT TO ARRIVE AT BOOK VALUE.	l İ	i		 				1		
							' 	i	i	i	i	i				
						NOTE: AT YEAR-END, FOR APPROPRIATED FUNDS, 3230	i	i	i	i	i	i		İ		
						IS CLOSED TO 3211, REMOVING THE NET BOOK VALUE	İ	İ	İ	İ	İ	ĺ				
						FROM INVESTMENT IN CAPITAL ASSETS.										
26J						ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE)										09/30/92
						WHEN ALLOWANCE IS LESS THAN BOOK VALUE										
A	175	1				EQUIPMENT IN USE OTHER THAN IT (ADP & TC)								000 500	C1 1II	
A	1/3	1				EQUIPMENT IN USE OTHER THAN IT (ADP & IC)	l i							000-599	61. 1H	
								İ				ı		300-333		
	175	6				IT (ADP & TC) EQUIPMENT IN USE	i	i	i	i	i	i			61. 1J	
						•	i	i	i	i	i	i		İ		
	183	80				IT (ADP AND TC) SOFTWARE	i	i	i	i	i	ĺ		İ	61. 1P	
											- 1					
				7212		LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE					- 1					
											- 1					
						- AND -										
n	570					ADDRODDIATED CADITAL LICED								000 500	CAME AC A	
В	570	10				APPROPRIATED CAPITAL USED								030-599   910-999	SAME AS A	
							l	İ				 		310-333		
				3211		INVESTMENT IN CAPITAL ASSETS		i	i	i	i	i				
							i	i	i	i	i	i				
						NOTE: SAME AS IN TC 263.		İ	Ī	İ	i	ĺ				
							-				- 1					
						NOTE: ALSO SEE TC 263 WHEN ALLOWANCE IS MORE THAN	- 1				- 1					
						BOOK VALUE.	-		-							

Warc	11 &1, 1	1997					nns Transactio	N CODE	3							PAGE 203
								T	- L   C-	P   G-	N   A- ]	B   D-	R   F- 1	U		
	GL			GL				A'	ΓH   ΑΊ	гн   тв	RN   AP	R   PR	G   CS	T		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	S	RC   TI	MG   TY	/P   CA	T FI	N   CA	T   FD-GRP	OBJECT CLASS	ON
270							TRANSFERS-OUT - CATEGORY A & B APPORTIONMENT -	I	-	ı				1		11/01/88
							(ISSUING AGENCY)									
A	4511						APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT		!		!			000-599	81. 19	
							QUARTER			!				900-999		
		AD					CATEGORY A APPORT DIRECT PROGRAM			!	X		'	1		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM		!	!		X	'			
		BD					CATEGORY B APPORT DIRECT PROGRAM		!	!		X				
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM			!	X	X	.	1		
							TARREST TO THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PAR			!	!			1		
				4540			INTERNAL FUND DISTRIBUTIONS ISSUED							1		
					AD		CATEGORY A APPORT DIRECT PROGRAM			!		X		1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM			!		X		1		
					BD		CATEGORY B APPORT DIRECT PROGRAM		!	!		X				
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		!	!	X	X	.			
								ļ	١	ı	ı	ı	ı			
271							TRANSFERS-IN - CATEGORY A & B APPORTIONMENT -	ı	1	1	1	1	1	1		11/01/88
							(RECEIVING AGENCY)	i İ	i	i	i	i	i	i		
							<b>(</b>	i İ	i	i	i	i	i	i		
A	4550						INTERNAL FUND DISTRIBUTIONS RECEIVED	i	i	i	i	i	i	000- 599	81. 19	
		AD					CATEGORY A APPORT DIRECT PROGRAM	i	i	i	X	X		900-999		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i		X		i		
		BD					CATEGORY B APPORT DIRECT PROGRAM	i	i	i	X	X		i		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i	X	X		i		
								i	i	i	i	i	i	i		
				4511			APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT	İ	Ĺ	İ	ĺ	İ	İ	Ĺ		
							QUARTER	İ	Ĺ	İ	ĺ	İ	İ	Ĺ		
					AD		CATEGORY A APPORT DIRECT PROGRAM	İ	Ĺ	İ	X	X	.	Ĺ		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1	- 1	-	X	X	[ ]	1		
					BD		CATEGORY B APPORT DIRECT PROGRAM		1	1	X	X		1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		1	1	X	X		1		
							NOTE: THESE TRANSFER ENTRIES WILL BE MADE AFTER							1		
							THE ENTRY TO MOVE SUBSEQUENT QUARTER APPORTIONMENT							1		
							TO CURRENT QUARTERS. INTRA-OFFICE TRANSFERS							1		
							(BETWEEN ACCOUNTING POINTS WITHIN AN AGENCY)							1		

March	1 21, I												PAGE 206			
								T	-L C	- P   G-	N   A- I	3   D- R	F-1	U		
	GL			GL				A	TH   A	TH TI	RN   API	R   PRG	CS	Γ		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	S	RC   T	MG   T	P   CA	Γ FIN	CA	Γ  FD- GRP	OBJECT CLASS	ON
278							ALLOTMENT ISSUED FROM HEADQUARTERS TO									03/12/92
							REGIONAL/FIELD OFFICES (HEADQUARTERS ENTRY)									
A	4611						ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION							000-599	81. 16	
		AD					CATEGORY A APPORT DIRECT PROGRAM				X	X		900-999		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM				X	X				
		BD					CATEGORY B APPORT DIRECT PROGRAM				X	X		1		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM				X	<b>X</b>		1		
														1		
				457	1		ALLOTMENTS ISSUED (INTRA-AGENCY)	-						1		
					AD		CATEGORY A APPORT DIRECT PROGRAM				X	X		1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM				X	X		1		
					BD		CATEGORY B APPORT DIRECT PROGRAM				X	X		1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM				X	X		1		
														1		
							NOTE: THIS TC IS DESIGNED FOR USE WITH TC 279.									
							HOWEVER, FOR THOSE AGENCIES THAT ISSUE FIELD							1		
							ALLOWANCES DIRECTLY FROM HQ ALLOTMENTS (AS OPPOSED		-					1		
							TO TC 031) AS AN INTRA- OFFICE TRANSACTION, THIS							1		
							TC MAY BE USED WITH TC 281. IN SUCH CASES,	- 1	- [					1		
							INTRA-OFFICE HQ TRANSFER ACCOUNT 4571 WILL EQUAL	- 1	- [					1		
							INTRA-OFFICE FIELD TRANSFER ACCOUNT 4582.		-					1		
279							ALLOTMENTS RECEIVED AT REGIONAL FIELD OFFICES FRO	OM						1		11/01/88
							HEADQUARTERS (REGIONAL/FIELD ENTRY)	-						1		
A	4581						ALLOTMENTS RECEIVED (INTRA-AGENCY)		-					000-599	81. 16	
		AD					CATEGORY A APPORT DIRECT PROGRAM				X	X		900-999		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM		-		X	X		1		
		BD					CATEGORY B APPORT DIRECT PROGRAM				X	X		1		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1			X	X		1		
								- 1	- [					1		
				461	1		ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION	- 1						1		
					AD		CATEGORY A APPORT DIRECT PROGRAM	-	1	-	X	X	1	1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		i	Ī	X	X	I			
					BD		CATEGORY B APPORT DIRECT PROGRAM	İ	i	Ī	X	X	1	1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		i	Ī	X	X	I			
									İ	Ī	1		I	1		
							NOTE: USE ONLY WITH TC 278.	i	i	İ	i		1	1		

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							<b>T</b> -	L C	- P   G-	N   A	- <b>B</b>   ]	D- R	F-U			
	GL			GL			A	ΓΗ   A'	TH   TR	RN   A	<b>PR</b>   1	PRG	CST	1		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	S	RC   T	MG   TY	( <b>P</b>   <b>C</b> .	<b>AT</b>  1	FIN	CAT	FD- GRP	OBJECT CLASS	ON
000						ALLOWANCES ASSUED FROM HEADQUARTERS TO REGIONAL							ı	ı		11 /01 /00
280						ALLOWANCES ISSUED FROM HEADQUARTERS TO REGIONAL	!	- 1			-		1	1		11/01/88
						FIELD STATIONS (HEADQUARTERS ENTRY)	!	-					1			
	4010					ALLOWANCES AVAILABLE FOR COMMITTMENT OF LOATION	!	-					1	000 500	01 10	
А	4612	A D				ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		-			 	v		000-599	81. 16	
		AD				CATEGORY A APPORT DIRECT PROGRAM	1	- 1				X		900-999		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM		- 1				X		1		
		BD BR				CATEGORY B APPORT DIRECT PROGRAM  CATEGORY B APPORT REIMBURSABLE PROGRAM		- 1				X		1		
		DK				CAIEGURI D AFFURI REINDURSABLE FRUGRAM	1	- 1		-	A.	X		1		
				4572		ALLOWANCES ISSUED (INTRA-AGENCY)	1	- 1		-	- 1			1		
				4372		ALLOWANCES ISSUED (INTRA-AGENCI)	1	- 1		-	- 1			1		
						NOTE: USE ONLY WITH TC 281.		1	ı					 		
						NOTE. USE ONLY WETH TO 201.	1	1	ı	ı	- 1			I		
281						ALLOWANCES RECEIVED AT REGIONAL FIELD STATIONS	1	1	1	1	1		ı	I		11/01/88
201						FROM HEADQUARTERS (FI ELD ENTRY)	i	i	i	i	i			İ		11/ 01/ 00
							i	i	i	i	i	i		 		
Α	4582					ALLOWANCES RECEIVED (INTRA-AGENCY)	i	i	i	i	i	i		000- 599	81. 16	
						•	i	i	i	i	i	i	, 	900-999		
							i	i	i	i	i	i		i İ		
				4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	i	i	i	i	i	i		i I		
				AD		CATEGORY A APPORT DIRECT PROGRAM	i	i	i	į.	X	X		l		
				AR		CATEGORY A APPORT REI MBURSABLE PROGRAM	1	1	-		X	X		1		
				BD		CATEGORY B APPORT DIRECT PROGRAM	1	-		:	X	<b>X</b>				
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1				X	X				
							1					- 1				
282						APPROPRIATION REIMBURSEMENT TRANSFERRED FROM	-									11/01/88
						ACCOUNTING POINT TO HEADQUARTERS (FIELD ENTRY)	-									
							-									
A	1932					ADVANCES & REIMBURSEMENTS	- 1	-						000-599	81. 16	
							- 1					- 1		900-999		
							I	-								
				1015		COLLECTI ONS	1	-			-					
							l .	- [	1							
						NOTE: USE ONLY WITH TC 28A.	1	-	I		1	-				

|T-L|C-P|G-N|A-B|D-R|F-U|  $GL \qquad \qquad |ATH|ATH|TRN|APR|PRG|CST| \qquad \qquad UPDATED$ 

	GL			GL			A	TH   A	THIT	TRN   A	APR	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	S	RC   T	MG   T	TYP   0	CAT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
283						TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING		- 1		- 1						03/02/92
						POINTS - ISSUING POINT	- 1	- 1		- 1	- 1	- 1	- 1			
							Ĺ	Ĺ	i	Ĺ	i	i	i			
1	A 1933	3				ALL OTHER TRANSFERS	i	i	i	i	i	i	i			
							i	i	i	i	i	i	i			
				1751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	i	i	i	i	i	i	i	000- 599	31. 10-31. 3Z, 31. 50-31. 7Z	
							i	i	i	i	i	i	i	900-999	,	
							i	i	i	i		i	i			
				1756		IT (ADP & TC) EQUIPMENT IN USE			' '	- 1					31. 41, 31. 47- 31. 49	
				1730		II (ADI & IC) EQUIIMENT IN USE		- 1		- 1					31. 41, 31. 47-31. 43	
				1010		ACCEPC HINDER CARLTAL LEAGE AND LEAGE DURGHAGE	- 1	- 1		- 1			- 1		21 44	
				1810		ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	-	- !		- 1		- 1	- 1		31. AA	
				1000		THE (ADD AND HE) CONTINUED	!	- !		- !			. !		01 40 01 40	
				1830		IT (ADP AND TC) SOFTWARE	!								31. 43, 31. 4D	
								- !		. !		. !				
				6101		OPERATI NG/PROGRAM EXPENSES		- 1							ALL OTHER OC'S	
								ı					I			
						- AND -										
]	B 3211	1				INVESTMENT IN CAPITAL ASSETS								030- 599	31. 10-31. 3Z, 31. 41,	
														910-999	31. 43, 31. 47- 31. 49,	
															31. AA, 31. 4D, 31. 50-31. 7Z	
							- 1	- 1								
				1933		ALL OTHER TRANSFERS		- 1		- 1						
								- 1		- 1						
						NOTE: USE ONLY WITH TC 28B. TC 284 TRANSFERS OUT	- 1	- 1		- 1	- 1	- 1	- 1			
						THE ACCUMULATED DEPRECIATION. IN BOTH TCs THE "B"	Ĺ	Ĺ	i	Ĺ	i	i	i			
						ENTRY TRANSFERS OUT THE CORRESPONDING VALUE IN THE	i	i	i	i	i	i	i			
						INVESTMENTS ACCOUNT. THE NET OF 283 AND 284	i	i	i	i	i	j	i			
						REPRESENTS THE BOOK VALUE OF INVESTMENT IN	i	i	i		1	1	' 			
						PROPERTY.	i	i	i	1	1		' 			
							'	1	'	1	'	1	1			
284						TRANSFER OF ACCUMULATED DEPRECIATION AND	1	1	1	ı	1	1	1			03/02/92
201						AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN				 	1	1	1			00.02.02
						ACCOUNTING POINTS - SENDING POINT	1	- 1	 	l I	1	1	1			
						ACCOUNTING FOUNDS - SEMPING FOUND	I	ı	I	- 1	ı	- 1	ı			

WEIT C	~1, 1	1007				IIIO TIVAIOACTION	CODES									TAGE 200
							<b>T</b> - :	L C-	P G	- N   A	4- B	D- I	R   F- U			
	GL			GL			AT	H   AT	H   T	'RN   A	APR	PRO	G   CST	'		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SR	C   TM	/IG   T	YP   0	CAT	FI	N   CAT	FD- GRP	OBJECT CLASS	ON
							1	1	ı	1		I	I	I		
А	1759					ACCUMULATED DEPRECIATION ON EQUIPMENT	i	i	i	i		i I	i	000-599	61. 3A, 61. 3B	
••	1.00						i		' 			ı I	<u> </u>	900-999	011 011, 011 02	
							!		 	- 1		 	1	1 300 333		
	1000					ACCUMULATED AMORTIZATION ON LT (ADD AND TO)		-		- 1			1		01.00	
	1839					ACCUMULATED AMORTIZATION ON IT (ADP AND TC)							!	  -	61. 3C	
						SOFTWARE		ı								
				1933		ALL OTHER TRANSFERS										
						- AND -										
													1			
В	1933					ALL OTHER TRANSFERS	1	1	1			l	1	030-599	SAME AS A	
							i	i	i	i			i	910-999		
							i	i	i	i		i I	i	i I		
				3211		INVESTMENT IN CAPITAL ASSETS	i i	i	' 	i		ı I	i	1		
				0211		INVESTMENT IN CHITTHE ROOLIG		1	 			l I	1	1		
						NOTE: USE ONLY WITH TC 28C. SEE NOTE IN TC 283.	l i	1		- 1		 	1	1		
						NOTE: USE UNLY WITH IC 28C. SEE NOTE IN IC 283.	ı	ı	ı	ı		l	1	I		
005						TRANSPER OF ACCOUNTS DAVABLE AND ACCOUNTS										11 /01 /00
285						TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED										11/01/88
						LIABILITIES BETWEEN ACCOUNTING POINTS - SENDING		-					1			
						POINT										
A	2110					ACCOUNTS PAYABLE							1	000-599	MAJOR OC'S 24-26, 31, 32,	
		G				GOVERNMENT				X				900-999	41	
		N				NON- GOVERNMENT				X			1			
							1	1				l	1			
	2140					ACCRUED INTEREST PAYABLE	İ	İ	İ	i		I	1	1	MAJOR OC 43	
		G				GOVERNMENT	i	i	Ė	x		I	i	I		
		N				NON- GOVERNMENT	i	i		x		I	i	i I		
		••				1011 00 (2011)	i	i	1			ı I		1		
	2190					OTHER ACCRUED LIABILITIES	1	1	 	1		ı I	1	I I	MAJOR OC'S 21-23, 42, 44	
	2130						l I	1	 	v		i i	1	1	mnour uc 3 21-23, 42, 44	
		G				GOVERNMENT				X		 	1	1		
		N				NON- GOVERNMENT			-	X			1	1		
												l	1	I		
	2211					ACCRUED FUNDED PAYROLL							1		MAJOR OC'S 11, 12 AND 13	
													1			
				1933		ALL OTHER TRANSFERS										
													1			
						NOTE: USE ONLY WITH TC 28D.							1			

March 21, 1997 HHS TRANSACTION CODES PAGE 210 | T- L | C- P | G- N | A- B | D- R | F- U | GLGL | ATH | ATH | TRN | APR | PRG | CST | UPDATED DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS TC# ON TRANSFERS OF UNCOLLECTIBLE REFUNDS FROM ACCOUNTING 287 11/01/88 POINTS TO HEADQUARTERS A 1932 ADVANCES & REIMBURSEMENTS 81.16 000-599 900-999 1312 REFUNDS RECEIVABLE G GOVERNMENT N NON-GOVERNMENT NOTE: USE ONLY WITH TC 28E. 288 TRANSFERS OF UNCOLLECTIBLE REIMBURSEMENTS FROM 11/01/88 ACCOUNTING POINTS TO HEADQUARTERS A 1932 ADVANCES & REIMBURSEMENTS 000-599 900-999 1311 ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED 81.16 G GOVERNMENT N NON-GOVERNMENT NOTE: USE ONLY WITH TC 28F. 289 TRANSFERS OF UNCOLLECTED GENERAL FUND RECEIPTS TO 11/01/88 HEADQUARTERS A 1933 ALL OTHER TRANSFERS 700-899 81. 16 1313 GENERAL/TRUST FUND RECEIPTS RECEIVABLE GOVERNMENT G

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N

NON-GOVERNMENT

Wai Ci	1 21, 1	1997				IIII TRANSACTION	CODES									FAGE 211
							<b>T</b> - :	L C-	P G	- N   A	A- B	D- R	F- U			
	GL			GL			AT.	н   АТ	TH   T	RN   A	APR	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SR	C   TM	MG   T	YP   (	CAT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
						NOTE: USE ONLY WITH TC 28G.				- [	-					
28A						APPROPRIATION REIMBURSEMENT RECEIVED AT										11/01/88
						HEADQUARTERS FROM ACCOUNTING POINT (HEADQUARTERS										
						ENTRY)										
A	1015					COLLECTI ONS								000- 599	81. 16	
										-				900-999		
										-						
				1942		ADVANCES & REIMBURSEMENTS				-						
						NOTE: USE ONLY WITH TC 282.				- 1						
						TRANSPORT OF BRODERS AND GOODS BETWEEN AGGOVERN										00/00/00
28B						TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING				-						08/22/96
						POINTS - RECEIVING POINT				-						
	1771					FOULDMENT IN LICE OFFICE THAN IT (ADD a TO)				-				000 500	01 10 01 07 01 50 01 77	
A	1751					EQUIPMENT IN USE OTHER THAN IT (ADP & TC)				-				000-599	31. 10-31. 3Z, 31. 50-31. 7Z	
										-				900-999		
	1756					IT (ADP & TC) EQUIPMENT IN USE			ı	1			1 1	 	31. 41, 31. 47- 31. 49	
	1730					II (ADI & IC) EQUIIMENT IN USE	ı	1			 		1 1	 	31. 41, 31. 47-31. 43	
	1810					ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	l I				 			 	31. AA	
	1010					ABBETS CHEEK CHATTAE ELECTION THE ELECTION TO CHANGE	i	i	i	i	i			! 	01.711	
	1830					IT (ADP AND TC) SOFTWARE	i	i	i	i	i			! 	31. 43, 31. 4D	
						,	i	i	i	i	i		i	' 	,	
	6101					OPERATI NG/PROGRAM EXPENSES	i	i	i	i	i		i i	· 	ALL OTHER OC'S	
		GD				GOVERNMENT - DIRECT PROGRAM	i	ĺ	1	X	ĺ	X		· 		
		GR				GOVERNMENT - REI MBURSABLE PROGRAM	-		2	X	-	X				
		ND				NON-GOVERNMENT - DIRECT PROGRAM	-		2	X	-	X				
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM			2	X	- 1	X				
										- 1	- 1					
				1943		ALL OTHER TRANSFERS				- [	- 1					
						- AND -										

	GL			GL				T- L   C- P   G- N   A- B   D- R   F- U     ATH   ATH   TRN   APR   PRG   CST									UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SI	RC   T	MG   T	YP   C	AT	FIN	CAT	FD- GRP	OBJECT CLASS	ON	
								ı	ı	ı	1	ı	1	ı	l			
В	1943	3					ALL OTHER TRANSFERS	i	i	i	i	i	i	i	030- 599			
								İ	i	i	i	i	i	j	910-999			
								-	-			-						
				321	1		INVESTMENT IN CAPITAL ASSETS	-	- [							31. 10-31. 3Z, 31. 41,		
								-								31. 43, 31. 47-31. 49,		
																31. AA, 31. 4D, 31. 50-31. 7Z		
								-	-									
							- AND -		-									
									-									
							* FOR THE AMOUNT OF DIRECT EXPENSE IN A *											
	0100						ADDRODDI ATTER CADATAL	!	-						G115 1G 1	CANEL AC. A. EVGLUCIATE OF		
С	3100	)					APPROPRIATED CAPITAL	!	-						SAME AS A	SAME AS A EXCLUSIVE OF		
									-							THOSE KEYED TO 3211 ABOVE		
				5700	n		APPROPRIATED CAPITAL USED	1										
				3700	U		AFFRORMATED CAPITAL USED	1	1		 	1			 			
							NOTE: USE ONLY WITH TC 283. TC 28C TRANSFERS IN				1			'				
							THE ACCUMULATED DEPRECIATION. IN BOTH TCs THE "B"	i	i	i	ı	' 		, 				
							ENTRY TRANSFERS IN THE CORRESPONDING VALUE IN THE	i	i	i	i	i	i	i				
							INVESTMENTS ACCOUNT. THE NET OF 28B AND 28C	i	i	i	i	i	i	i				
							REPRESENTS THE BOOK VALUE OF INVESTMENT IN	i	i	i	i	i	i	i				
							PROPERTY	i	i	i	i	i	i	j				
28C							TRANSFER OF ACCUMULATED DEPRECIATION AND										03/02/92	
							AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN											
							ACCOUNTING POINTS - RECEIVING POINT		-									
									-									
A	1943	3					ALL OTHER TRANSFERS		-									
					_				-									
				1759	9		ACCUMULATED DEPRECIATION ON EQUIPMENT		-							61. 3A, 61. 3B		
				1839	n		ACCUMULATED AMORTIZATION ON IT (ADP AND TC)		-							61. 3C		
				100	9		SOFTWARE	1								01. 30		
							DOL I MINTE	l I	1	l I	 	l I	- 1		 			
							- AND -	l I	1	l I	I I	I	1		 			
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В	3211	1					INVESTMENT IN CAPITAL ASSETS	i	i	i	i	İ	i	, 	030- 599	SAME AS A		
_								i	i	i	i	i	i	i	910-999	•		
								i	i	i	i	i	j	i	'			
								•										

| T_ I | C_ P | C_ N | A_ R | D_ R | F_ II |

CL								T- L   C- P   G- N   A- B   D- R   F- U											
280   TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED		GL			GL				ATH   ATH   TRN   APR   PRG   CST								UPDATED		
A   1943   ALL OTHER TRANSFERS	TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SI	RC   TM	/IG   T	YP	CAT	FIN	CAT	FD- GRP	OBJECT CLASS	ON		
A 1943  ALL OTHER TRANSFERS  2110     ACCOUNTS PAYABLE     G GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVERNENT     NON-GOVER	28D						TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED	ı	ı	ı	I						11/01/88		
A 1943  ALL OTHER TRANSFERS              000-599   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-999   900-9							LIABILITIES BETWEEN ACCOUNTING POINTS - RECEIVING	- 1	1	1	- 1		I	1	I				
							POINT	i	i	i	i		İ	i	I				
								i	i	i	i		İ	i	I				
	1	A 194	13				ALL OTHER TRANSFERS	i	i	i	i		İ	İ	000- 599				
								i	ĺ	İ	İ		İ	Ì					
								i	ĺ	İ	İ		İ	Ì					
N NON-GOVERNMENT       X					2110		ACCOUNTS PAYABLE	i	ĺ	İ	ĺ		İ	Ì		MAJOR OC'S 24-26, 31, 32,			
2140   ACCRUED INTEREST PAYABLE					G		GOVERNMENT	-	1	-	<b>X</b>			1	I	41			
C   GOVERNENT					N		NON- GOVERNMENT	-	1	-	<b>X</b>			1	I				
								-	1	-				1	I				
N NON-GOVERNMENT					2140		ACCRUED INTEREST PAYABLE								l	MAJOR OC 43			
2190 OTHER ACCRUED LIABILITIES					G		GOVERNMENT			-	<b>X</b>								
					N		NON- GOVERNMENT				<b>X</b>				l				
															l				
N NON-GOVERNMENT					2190		OTHER ACCRUED LIABILITIES									MAJOR OC' S 21-23, 42, 44			
2211 ACCRUED FUNDED PAYROLL					G		GOVERNMENT				<b>X</b>				l				
NOTE: USE ONLY WITH TC 285.					N		NON- GOVERNMENT				<b>X</b>				l				
NOTE: USE ONLY WITH TC 285.																			
28E RECEIPT OF UNCOLLECTIBLE REFUNDS TRANSFERRED FROM					2211		ACCRUED FUNDED PAYROLL								l	MAJOR OC' S 11-13			
28E RECEIPT OF UNCOLLECTIBLE REFUNDS TRANSFERRED FROM															l				
ACCOUNTING POINTS							NOTE: USE ONLY WITH TC 285.								l				
ACCOUNTING POINTS																			
A 1312 REFUNDS RECEIVABLE             000-599 81.16  G GOVERNMENT     X       900-999  N NON-GOVERNMENT     X        1942 ADVANCES & REIMBURSEMENTS	28E						RECEIPT OF UNCOLLECTIBLE REFUNDS TRANSFERRED FROM										11/01/88		
G GOVERNMENT     X       900-999  N NON-GOVERNMENT     X           1942 ADVANCES & REIMBURSEMENTS							ACCOUNTING POINTS												
G GOVERNMENT     X       900-999  N NON-GOVERNMENT     X             X															l				
N NON-GOVERNMENT     X	I	A 131	.2				REFUNDS RECEI VABLE								000-599	81. 16			
1942 ADVANCES & REIMBURSEMENTS			G				GOVERNMENT				<b>X</b>				900-999				
i i i i i i			N				NON- GOVERNMENT				<b>X</b>								
i i i i i i																			
NOTE: USE ONLY WITH TC 287.					1942		ADVANCES & REIMBURSEMENTS												
NOTE: USE ONLY WITH TC 287.																			
							NOTE: USE ONLY WITH TC 287.	-											

March	21, 1	997				HHS TRANSACTIO	N CODES	5							PAGE 214
							<b>T</b> -	L C-	P   G-	N   A-	B   D-	R   F- U	1		
	GL			GL			A7	TH   AT	H TR	N   AI	PR   PR	RG   CST	`		UPDATED
TC#	DR	SUB	COST	CR SU	B COST	DESCRI PTI ON							FD- GRP	OBJECT CLASS	ON
							,			-			,		
28F						RECEIPT OF UNCOLLECTIBLE REIMBURSEMENTS	1	1	ı	1	1	1	I		11/01/88
201						TRANSFERRED FROM ACCOUNTING POINTS		i				' '	1		11, 01, 00
						TRANSPERMENT TROM ACCOUNTING TOTALS		1	1	1	1	1	1		
٨	1311					ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED		1	1	1	1		000-599	81. 16	
А	1311						!	- 1			- 1			01. 10	
		G				GOVERNMENT	!		X				900-999		
		N				NON-GOVERNMENT			X	.					
							- 1								
				1942		ADVANCES & REIMBURSEMENTS	-								
						NOTE: USE ONLY WITH TC 288.	- 1		-						
28G						RECEIPT OF UNCOLLECTED GENERAL FUND RECEIPTS	1	1	1	1	1	1	I		11/01/88
						TRANSFERRED FROM ACCOUNTING POINTS	i	i	i	i	i	i	İ		
							i	i	i	i	i	i	i		
٨	1313					GENERAL/TRUST FUND RECEIPTS RECEIVABLE		i				' '	700-899	81. 16	
А	1313	C				GOVERNMENT	1	1	   v				100-855	01. 10	
		G					!	-	X		- 1	!	1		
		N				NON- GOVERNMENT			X	٠		!	1		
							I		ı		ı				
				1943		ALL OTHER TRANSFERS	- 1								
							- 1								
						NOTE: USE ONLY WITH TC 289.									
290						TRANSFER OF UNCOLLECTED TRAVEL ADVANCES BETWEEN	- 1								11/01/88
						BETWEEN ACCOUNTING POINTS WITHIN THE SAME	1		1		1	1	1		
						APPROPRIATION - SENDING POINT	i	i	İ	Ì	i	Ì	İ		
							i	i	i	i	i	i	i		
Δ	1932					ADVANCES & REIMBURSEMENTS	i	i	i	i	i	i	000- 599	81. 16	
А	1002					ADVANCES & RELINDUKSENERIS		1	1		1		900-999	01. 10	
								1	1		-		900-999		
						TRANSPORTER AND THE PROPERTY THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF TH							1		
				1411		TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS							1		
				N		NON- GOVERNMENT	- 1		X		-				
							- 1								
						NOTE: USE ONLY WITH TC 29A.	- 1								
292						INTRA-FUND TRANSFERS BETWEEN WORK-IN-PROCESS	- 1						1		11/01/88
						ACCOUNT AND FOR WITHIN OFFICE TRANSFERS (WITHIN	- 1		-		-	1	1		
						THE ACCOUNTING POINT BETWEEN WORK-IN-PROCESS	1	1	1		-	1	1		
						ACCOUNTS AND OTHER ACTIVITIES)	Ī	İ	i	İ	İ	i	I		
							i	i	i	i	i	i	İ		
Α	6500					COST OF GOODS OR SERVICES SOLD	i	i	İ	i	ĺ	i	000-029	61. 23	
**	5550					acous on services some	1	1	1	1	ı	1	900-909		
							ı	I	ı	- 1	1	I	1 900-909		

								<b>T</b> -	L C-	P   G-	N   A	- B   D	- R   I	?- U			
	GL			GL				<b>A</b> ]	TH   AT	H   TF	RN   A	PR   P	RG   C	CST			UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SI	RC   TM	1G   TY	/ <b>P</b>   <b>C</b>	AT   F	IN	CAT	FD- GRP	OBJECT CLASS	ON
							NOTE: THIS IS FOR THE BOOK VALUE OF GOODS										
							TRANSFERRED. THIS ENTRY TO BE MADE IN CONJUNCTION	-									
							WITH TRANSACTION CODE 293. THE INCREASE TO										
							INVESTMENTS IN CAPITAL ASSETS IS INCLUDED IN A ONE										
							TIME YEARLY ADJUSTMENT TO REDUCE INVESTMENT FOR										
							ISSUANCES DURING THE YEAR.	-					-	-			
293							SALES VALUE OF GOODS TRANSFERRED OUT (THIS ENTRY	1	ı	1	ı	ı	1	ı			11/01/88
200							IS TAKEN FROM THE BILLING OR ADVICE OF TRANSFER.)	1	' 	' 		1		, ,			117 017 00
							- ISSUING POINT	1	1	1							
							- 13301NG FOINT										
	1933						ALL OTHER TRANSFERS	1		1	- 1		- 1		000- 029	81. 11	
A	1933						ALL OTHER TRANSPERS				-					81. 11	
								!		!	-				900-909		
				<b>=</b> 00			THE ATTEMPT OF CALLEY AND AND AND ADDRESS OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE ATTEMPT OF THE AT	!		!							
				5902			INTRA-OFFICE SALES REVENUE - TRANSFERS OUT				. !						
					G		GOVERNMENT			}	<b>(</b>						
								-		-							
							NOTE: THIS ENTRY TO BE MADE IN CONJUNCTION WITH										
							TC 294.				-						
004							VALUE OF GOODS TRANSFERDED IN STREET TO TAKEN										11/01/00
294							VALUE OF GOODS TRANSFERRED IN (THIS ENTRY IS TAKEN				-						11/01/88
							FROM INVOICE OR ADVISE OF TRANSFER) - RECEIVING				- !						
							POINT										
								-		ı	-						
A	6102						INTRA-OFFICE PURCHASES EXPENSE - TRANSFERS IN	-		ı	-				000- 599	26. 31-26. 3Z, 26. 51-26. 59	
															900-999	26. 81-26. 9Z, 26. 61-26. 6Z	
																26. 11-26. 1Z	
				1943	3		ALL OTHER TRANSFERS										
							NOTE: TO BE USED IN CONJUNCTION WITH TC 293	-									

March 21, 1997 HHS TRANSACTION CODES PAGE 216 | T- L | C- P | G- N | A- B | D- R | F- U | GLGL|ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS TC# DR ON VALUE OF DIRECT CHARGE TRANSFERS INTO THE WORK IN 03/02/92 295 PROCESS ACCOUNT PREVIOUSLY CHARGED TO AN OPERATING EXPENSE ACCOUNT APPROPRIATED CAPITAL USED B 5700 SAME AS A 030-599 910-999 3211 INVESTMENT IN CAPITAL ASSETS 296 TO RECLASSIFY LOANS SOLD FROM LOANS RECEIVABLE 11/01/88 (DEBT BORROWING) TO LOANS RECEIVABLE - GUARANTEED/ PLEDGED OR TO LOANS RECEIVABLES - DEFAULTED A 1931 WITHIN FUND TRANSFER 015-025 61. 4A. 61. 4B 100-199 1351 LOANS RECEIVABLE - PRINCIPAL N NON-GOVERNMENT 1353 GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE -700-899 PRI NCI PAL N NON-GOVERNMENT NOTE: USE ALSO TC 297. TO RECORD RECLASSIFIED LOANS AS LOANS RECEIVABLE -03/02/92 297 GUARANTEED/PLEDGED A 1355 LOANS RECEIVABLE - GUARANTEED/PLEDGED - PRINCIPAL 015-025 61.4A, 61.4B N NON-GOVERNMENT 100-199 WI THI N- FUND TRANSFER 1941

NOTE: TC 296 AND 297 MUST BE MADE IN CONJUNCTION

WITH EACH OTHER.

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL | ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB DR COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON TC#

298 TO RECORD RECLASSIFIED LOANS AS LOANS RECEIVABLE -03/02/92 DEFAULTED A 1357 LOANS RECEIVABLE - DEFAULTED - PRINCIPAL 015-025 61.4B NON-GOVERNMENT 100-199 700-899 1941 WITHIN-FUND TRANSFER NOTE: TC 296 (R) AND TC 298 MUST BE MADE IN CONJUNCTION WITH EACH OTHER. NOTE: IF A GUARANTEED/PLEDGED LOAN IS DEFAULTED USE TC 297(R) AND 298, OR TC 297(R) AND TC 296(R), THEN TC 296 AND TC 298. THEN, IF POSSIBLE, REPLACE THE GUARANTEED DEFAULTED LOAN WITH ANOTHER ONE OF SIMILAR VALUE BY USE OF TC 296 AND TC 297. NOTE: PROCEDURAL INSTRUCTIONS -----(1) TO OFFSET INCOME AGAINST EXPENSE ITEMS WITH THE SAME VENDOR BUT INVOLVING MORE THAN ONE CAN. (2) NET DISBURSEMENT. (3) RECORD GROSS DISBURSEMENT UDER APPROPRIATE TC IN THE 180-194 SERIES. RECORD THE INCOME (VOUCHER DEDUCTION FROM SF-1166) UNDER APPROPRIATE TC IN THE 220-249 SERIES. FOR EXAMPLE: TO OFFSET INSURANCE PREMIUMS AGAINST INTEREST EXPENSE DUE ON STUDENT LOANS, RECORD PAYMENT OF INTEREST EXPENSE UNDER TC 193 AND COLLECTION OF INSURANCE PREMIUMS UNDER TC 227.

> TRANSFER OF UNCOLLECTED TRAVEL ADVANCES BETWEEN ACCOUNTING POINTS WITHIN THE SAME APPROPRIATION -RECEIVING POINT

29A

11/01/88

Marc	11 21, 1	1997				HHS TRANSACTION	CODES	•							PAGE 218
							T-	L   C- I	P   G-1	N   A-	B   D-	R   F- U	1		
	GL			GL			AT	H ATI	H   TR	N   AI	PR   PF	RG   CST	`		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SR	C TM	G TY	P   CA	T   FI	N CAT	FD- GRP	OBJECT CLASS	ON
							'								
							1	1	1	ı	1	1	I.		
Δ	1411					TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS		i	i	i		i	000-599	81. 16	
А	1411	N				NON- GOVERNMENT		- 1	IV	·	1	1	900-999	01. 10	
		IN				NON-GOVERNINENT		- !	X	.		- !	900-999		
				1010		ADVINGES A DEVINOUS STATE		!	!	!	!		1		
				1942		ADVANCES & REIMBURSEMENTS		- 1	ı		ı	ı	I		
								-			-	- 1			
						NOTE: USE ONLY WITH TC 290. HEADQUARTERS SHOULD							1		
						OBTAIN COMPUTER PRINT-OUT OF DETAIL TRANSACTIONS		-			-		1		
						FOR EACH ACCOUNTING POINT WHEN TRANSFER ACCOUNTS							1		
						ARE NOT IN BALANCE.							1		
300						RECORD DEPRECIATION DIRECTLY TO WORK-IN-PROCESS	- 1	1	1	1	1	1	I		09/23/92
						INVENTORY	i	i	i	i	i	i	İ		
						NOTE: DO NOT ENVISION ADP OR TC EQUIPMENT	i	i	i	i	i	i	i		
						INVOLVED IN WORK-IN-PROCESS INVENTORY PROCEDURES.		1	1	i		i	1		
						INVOLVED IN WORK IN INCOLESS INVENTORI INCOLESCENS.	1	1	1	1	1	1	1		
201						INDIDECT CACTS TRANSFERDED TO OVERHEAD ACCOUNT FOR							1		11 /01 /00
301						INDIRECT COSTS TRANSFERRED TO OVERHEAD ACCOUNT FOR		!	1			!	1		11/01/88
						SUBSEQUENT REALLOCATION TO COST CENTERS		!	1	!		!	1		
								-			-	ı	I		
A	6600					APPLI ED OVERHEAD							000-599	ALL MAJOR OC'S	
													900-999		
													1		
				6101		OPERATI NG/PROGRAM EXPENSES							1		
							- 1	1	1		1	1	1		
302						ISSUANCES FROM INVENTORIES WITHIN THE	1	1	1	ı	1	1	I		08/25/94
						APPROPRIATION FROM WHICH THE INVENTORIES WERE	i	i	i	i	i	i	i		
						FUNDED - ISSUING POINT		i	i	i		i	I		
						TONDED ISSUING TOTAL	1	1	1	1	1	1	1		
Α.	1931					WITHIN FUND TRANSFER		1	1	1	1	- 1	1		
A	1931					WITHIN FUND IRANSFER		1	1	1	- 1	1	I		
				1511		ODERATING NATERIAL CAMP CURPLIES HELD FOR HOLD		1		-	1	1		00 01 00 00 00 11 02 17	
				1511		OPERATING MATERIALS AND SUPPLIES HELD FOR USE		!	1	!		!	000-399	26. 21- 26. 28, 26. 4A- 26. 4Z,	
				M		MATERIALS AND SUPPLIES FOR USE		-	ı		ı	ı	900-959	26. 5A- 26. 5Z (EXCEPT FOR	
													I	26. 5C AND 26. 5E),	
														26. 71-26. 7Z, 26. 91-26. 9Z	
													1		
				1521		INVENTORY HELD FOR SALE							000-399	26. 21-26. 28, 26. 4A-26. 4Z,	
				S		MATERIALS AND SUPPLIES FOR SALE		1				1	900-959	26. 5A-26. 5Z (EXCEPT FOR	
							-	1	1	ı	1	1	I	26. 5C AND 26. 5E),	
							i	i	i	i	i	i	i	26. 71-26. 7Z, 26. 91-26. 9Z	
							'		'		1	'			

TIPE   FOR   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   SUB   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub   Sub	Marci	1 21,	1997				nns transaction	CODE	3								PAGE 219
157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157   157								T	- L   C	- P   G-	N   A-	B   D-	R   F-	- U			
1571 STOCKPILE MATERIALS HELD IN RESERVE       000 399   26. 41 - 26. 49    1591 OTHER RELATED PROPERTY       000 - 399   26. 5. C AND 26. 5E    1591 OTHER RELATED PROPERTY       000 - 599   26. 5. C AND 26. 5E    1591 OTHER RELATED PROPERTY       000 - 599   26. 5. C AND 26. 5E    1591 OTHER RELATED PROPERTY       000 - 599   26. 5. C AND 26. 5E    1591 OTHER RELATED PROPERTY       000 - 599   26. 5. C AND 26. 5E    1591 OTHER RELATED PROPERTY       000 - 599   26. 5. C AND 26. 5E    1591 OTHER RELATED PROPERTY       000 - 599   26. 5. C AND 26. 5E    1591 OTHER RELATED PROPERTY       000 - 599   26. 5. C AND 26. 5E    1592 OTHER RELATED PROPERTY       000 - 599   26. 51 - 26. 27 (EXCEPT FOR 26. 57 - 26. 71 - 26. 72 , 29. 91 - 26. 57.    1571 STOCKPILE MATERIALS AND SUPPLIES FOR SALE     000 - 399   26. 21 - 26. 28. 26. 4A - 26. 47.    1571 OTHER RELATED PROPERTY       000 - 399   26. 51 - 26. 77 - 26. 77 , 20. 91 - 26. 57.    1571 STOCKPILE MATERIALS HELD IN RESERVE     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED PROPERTY     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED PROPERTY     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED PROPERTY     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED PROPERTY     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED PROPERTY     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED PROPERTY     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED PROPERTY     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED PROPERTY     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED PROPERTY     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED PROPERTY     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED PROPERTY     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED PROPERTY     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED PROPERTY     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED PROPERTY     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED PROPERTY     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED PROPERTY     000 - 399   26. 41 - 26. 49    1571 OTHER RELATED P		GL			GL			A'	TH   A	TH TE	RN   AF	R   PI	RG   CS	ST			UPDATED
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B 3211					1071		STOCKLINE WITHOUTHS HELD IN MESSENTE				1					20. 11 20. 10	
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- AND -					1501		OTHER DELATED PROPERTY	!	- !	!	- !		- !	- !	000 500	00 5G AND 00 5E	
B 3211 INVESTMENT IN CAPITAL ASSETS					1591		OTHER RELATED PROPERTY	!	- !		!			- 1		26. 5C AND 26. 5E	
B 3211 INVESTMENT IN CAPITAL ASSETS             030-599   SAME AS A									ı		ı	ı	I	- 1	900- 999		
B 3211 INVESTMENT IN CAPITAL ASSETS             030-599   SAME AS A									- 1		-			-			
5700 APPROPRIATED CAPITAL USED							- AND -										
5700 APPROPRIATED CAPITAL USED																	
303  RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE INVENTORIES WERE FUNDED - RECEIVING POINT  A 1511  OPERATING MATERIALS AND SUPPLIES FOR USE  INVENTORY HELD FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  INVENTORY HELD FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUPPLIES FOR SALE  S  MATERIALS AND SUP	В	3211					INVESTMENT IN CAPITAL ASSETS								030- 599	SAME AS A	
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NOTE: TO BE USED ONLY WITH TC 303									- 1		- [	-	- 1	- 1			
NOTE: TO BE USED ONLY WITH TC 303					5700		APPROPRIATED CAPITAL USED	i	Ĺ	i	i	i	i	i			
303 RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE								i	i	i	i	i	i	i			
303 RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE								i	i	i	i	i	i	i			
303   RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE							NOTE: TO BE USED ONLY WITH TO 303	i	i	i	i	i	i	i			
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308						THIRD-PARTY DRAFTS - COLLECTIONS									09/15/94
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30A						INVENTORIES ISSUED TO APPROPRIATIONS OTHER THAN									08/29/94
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A	6500					COST OF GOODS OR SERVICES SOLD		- [					000-59	99	
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						NOTE: TCs 050 or 051, 081 or 091 WILL BE USED BY	i	i	i	i	i	i	i		
						THE RECEIVING ACCOUNT. REIMBURSABLE INCOME WILL	i	i	i	i	i	i	i		
						BE RECORDED IN THESE SAME TCs. REDUCTION OF	i	i	i	i	i	i	İ		
						INVESTMENTS IN CAPITAL ASSETS WILL BE RECORDED ON	i	i	i	i	i	i	i		
						THE ONE-TIME ADJUSTING ENTRY FOR THE ISSUANCES OF	i	i	i	i	i	i	i		
						INVENTORY ITEMS, TC 422.	i	i	i	i	i	i	i		
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				1591		OTHER RELATED PROPERTY		- 1						000-599	26. 5C AND 26. 5E	
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						SEE TC'S 422, 426 AND 427 FOR THE FISCAL YEAR-END	i	Ĺ	i	i	i	Ì	i			
						ENTRY TO REDUCE INVESTED CAPITAL FOR ISSUES FROM	i	i	i	i	i	i	i			
						INVENTORY-APPROPRIATED FUNDS.	i	i	i	i	i	i	i			
									'		'					
310						ACCEPTANCE OF REIMBURSABLE ORDERS	ı	1	- 1	1	ı	1	1			11/01/88
							i	i	i	i	i	i	i			
Α	4230					UNFILLED CUSTOMER ORDERS - UNOBLIGATED	ı İ	i	i	i	' 	i	i	000- 599	99. 00, 99. 05	
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				4220		REIMBURSABLE ORDERS ACCEPTED		- 1		1		1	1			
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							ı	- 1	ı	ı	ı	ı	- 1			
311						OBLIGATION OF REIMBURSABLE ORDERS ACCEPTED FOR	1		1	1	1	1	- 1			10/19/92
311								- 1		1		-				10/19/92
						GOODS AND SERVICES TO BE FURNISHED		- 1		- 1			- 1			
	49.40					UNETLIED CUCTOMED ADDEDC ADLICATED		- 1		- 1		1	- 1	000 500	00 00 00 05	
A	4240					UNFILLED CUSTOMER ORDERS - OBLIGATED		- 1		- 1		-	- 1	000-599	99. 00, 99. 05	
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				4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	ļ	-		-		ı	I			

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312							REIMBURSEMENTS AND OTHER INCOME EARNED THROUGH	ĺ	1	1	1	1	1	1	I		03/03/92
012							DELIVERY OF GOODS AND SERVICES		1	1		1	1	1	! 		00/ 00/ 0£
							DELIVERT OF GOODS AND SERVICES		-		-		- 1	- 1	l I		
		4950					REIMBURSEMENTS AND OTHER INCOME EARNED	l i	- 1	ı	- 1		1	- 1		00 00 00 05	
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					4240		UNFILLED CUSTOMER ORDERS - OBLIGATED		- 1		-	ı	ı				
							NOTE: TCs 311 AND 312 SHOULD BE USED ONLY IN THE										
							EVENT REIMBURSABLE BUDGETARY ENTRIES WERE NOT										
							RECORDED IN OBLIGATION AND ACCRUAL ENTRIES.		- 1				- 1				
31B							ESTIMATED LOSS OF INVENTORY FOR SALE	ĺ	1	1	1	- 1	1	١	I		03/03/92
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	Α	7290					OTHER LOSSES	i	i	i	i	i	i	i	000- 599	61. 25, 61. 26	
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					1529		TANGENTODY (EQD CALE) ALLOWANCE	l i	- 1	ı	- 1		1	- 1	l I		
					1529		INVENTORY (FOR SALE) - ALLOWANCE		!					- 1			
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	В	3211					INVESTMENT IN CAPITAL ASSETS		- 1						030- 599	SAME AS A	
															910-999		
					5700		APPROPRIATED CAPITAL USED		- 1				- 1				
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31C							ESTIMATED LOSS OF INVENTORY - RAW MATERIALS AND	1	1	ı	1	1	1	- 1	I		11/01/88
							SUPPLIES	i	i	i	i	i	i	i			
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	Δ	7290					OTHER LOSSES		i			1	1	 	000- 599	61. 25, 61. 26	
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							AND		- [		- 1		- !	- !	l		
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March	1 21, 1997		HHS TRANSACTION CO	JDEO					PAGE 225
				T- L   C-	P   G- N   A-	- B   D- R   F- U	J		
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TC#	DR SUB COST	CR SUB COST	DESCRI PTI ON			AT   FI N   CAT		OBJECT CLASS	ON
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В	3211		INVESTMENT IN CAPITAL ASSETS				030-599	SAME AS A	
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31D			ESTIMATED LOSS OF INVENTORY - WORK IN PROCESS						03/03/92
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Α	7290		OTHER LOSSES	i	i	i i	000- 599	61. 25, 61. 26	
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		5700	APPROPRIATED CAPITAL USED						
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31E			ESTIMATED LOSS OF INVENTORY - FINISHED GOODS	1 1	1 1	1 1	T.		03/03/92
JIL			ESTIMATED LOSS OF INVENTORY TIMESHED GOODS	1 1	1 1	1 1	1		00/00/02
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Α	7290		OTHER LOSSES				000-599	61. 25, 61. 26	
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		5700	APPROPRIATED CAPITAL USED	i	ii	1 1	Ī		
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31F			ESTIMATED LOSS OF INVENTORY - OTHER				1		08/25/94
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Α	7290		OTHER LOSSES	1 1	1 1	1 1	000- 599	61. 25, 61. 26	
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		1599	OTHER RELATED PROPERTY - ALLOWANCE						
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						- AND -	1	1	1	1	1	1	1		
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В	3211	L				INVESTMENT IN CAPITAL ASSETS	ı		ı		ı	ı	030-		
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				5700		APPROPRIATED CAPITAL USED									
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						NOTE: THIS ENTRY INCLUDES THE EXPECTED LOSS ON	i	i	i	i	i	i	i		
						RESEARCH ANIMALS AND FORAGE FOR THE ANIMALS.	i	i	i	i	i	i	i		
						RESERVOR ANTIMES AND TOUNGE FOR THE ANTIMES.	'	- 1	1	ı	- 1	'	ı		
31J						ADJUSTMENT TO STOCKPILED INVENTORY WHEN RECORDED			ı			- 1			08/26/94
						VALUE EXCEEDS THE PHYSICAL INVENTORY									
A	7290	)				OTHER LOSSES							000-	599 61. 25, 61. 26	
							1	1	1	1	- 1	- 1	900-	999	
							i	i	i	i	i	i	i		
				1571		STOCKPILE MATERIALS HELD IN RESERVE	' '		' 		'				
				13/1		STOCKFILE WATERIALS HELD IN RESERVE		- !				!			
												- 1			
						- AND -						- 1			
В	3211	1				INVESTMENT IN CAPITAL ASSETS							030-	599 SAME AS A	
							- 1	- 1	1		- 1	1	910-	999	
							i	i	i	i	i	i	i		
				5700		APPROPRIATED CAPITAL USED	i	i	i	i	i	i	i		
				3700		ATROINIALED CATTAL COLD		- 1		- 1			1		
						NOTE: THE CANCELINE ACCUMENTS OF ANY	!	- !		- !	!	- !			
						NOTE: THIS INCLUDES LOSS DUE TO SPOILAGE OR ANY	ı		ı	ı		- 1	-		
						OTHER LOSS OF INVENTORY.									
						NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED							1		
						VALUE.	İ	i	İ	j		İ	1		
							'		'	'	'	'			
321						DEPRECIATION AND AMORTIZATION EXPENSE	1			1			1		09/24/92
J&1						DELINECTATION AND ANDRILLATION EARENGE	l I	1	- 1	1	- 1	- 1	1		03/ 24/ 32
		_						1	-	1		-	1		
A	6902	ટ				DEPRECIATION AND AMORTIZATION - UNFUNDED							000-		
													900-	999	

Marc	h 21,	1997				HHS TRANSACTION	CODES	•									PAGE 227
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				1739		ACCUMULATED DEPRECIATION ON BUILDINGS				I					61. 3	6, 61. 37	
				1749		ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND									61. 3	1	
						FACILITIES											
										- 1							
				1759		ACCUMULATED DEPRECIATION ON EQUIPMENT	1	1	- 1	- 1		I	1	1	61. 3	A, 61. 3B, 61. 3G,	
						·	i	i	i	i		i	i	İ	61. 3	Н	
							i	i	i	i		i	i	İ			
				1819		ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL						 	1	i I	61. 3	9	
				1015				- 1		- 1		1	1	l	01. 3	۵	
						LEASE	!					!	!	l			
							ı			ı							
				1829		ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS									61. 3	3	
				1839		ACCUMULATED AMORTIZATION ON IT (ADP AND TC)								1	61. 3	C	
						SOFTWARE											
							1		- 1	- 1		I	1	1			
						NOTE: REDUCTION IN INVESTMENT CAPITAL WILL BE	i	i	i	i		i	i	İ			
						MADE AS A ONE-TIME YEARLY ADJUSTMENT TO ASSET	i	i	i	i		I	i	i			
						VALUES BY THE AMOUNT OF CHARGES TO UNFUNDED						 	1	i I			
								- 1		- 1			1	l			
						DEPRECIATION EXPENSE.	!						!	1			
									-	I							
						NOTE: DEPRECIATION APPLICABLE TO											
						REVOLVING/WORKING CAPITAL FUNDS IS TO BE CHARGED											
						TO THE UNFUNDED EXPENSE ACCOUNT, BUT THIS								1			
						DEPRECIATION IS CONSIDERED TO BE AN "OPERATING											
						EXPENSE" OF THE FUND FOR THE PURPOSE OF BILLING		1	- 1	- 1		I		1			
						CUSTOMERS FOR RECOUPING FULL COSTS.	i	i	i	i		i	i	i			
							i	i	i	i		i	i	İ			
						NOTE: SEE TC 323 FOR DEPRECIATION ON DONATED		1		1		i I	1	i I			
							ı	1	- 1	1		I I	1	1			
						ASSETS AND TC 324 FOR DEPRECIATION ON		-				1	1	1			
						TRANSFERRED-IN ASSETS.						I		1			
322						INCREASE ADJUSTMENT OF RECORDED VALUE OF EQUIPMENT								1			03/03/92
						TO PHYSICAL INVENTORY											
														1			
A	1751	l				EQUIPMENT IN USE OTHER THAN IT (ADP & TC)								000-599	61. 1	В	

| | | | | | 900-999

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						T-	L C-	P G-	N   A-	B   D-	R   F- I	U		
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	1750				IT (ADD 0 TC) FOULDMENT IN LICE	1			-	'		1	01 10	
	1756				IT (ADP & TC) EQUIPMENT IN USE			ı	- 1	ı		1	61. 1C	
	1830				IT (ADP AND TC) SOFTWARE	1	1	1	1		1	1	61. 1E	
						i	i	i	i	i	i	i		
			<b>-</b> 400		OTTUTO GAZNIG							1		
			7190		OTHER GAINS				-				61. 1B, 61. 1C	
					- AND -	1	1	1	1	1	1	1		
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В	5700				APPROPRIATED CAPITAL USED							030-599	SAME AS A	
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			3211		INVESTMENT IN CAPITAL ASSETS									
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202					DEDUCE VALUE OF DECORDED FOULDMENT TO DUVELCAL	1						1		03/03/92
323					REDUCE VALUE OF RECORDED EQUIPMENT TO PHYSICAL		- 1	ı	- 1	ı				03/03/92
					INVENTORY VALUE									
							- 1		1		1	1		
Δ	7290				OTHER LOSSES	i	i	i	i	i	i	i		
A	7200				OTHER EUGGES							1		
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			1751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)							000-599	61. 1B	
						1	1	1	1	ı	1	900-999		
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			1756		IT (ADP & TC) EQUIPMENT IN USE								61. 1C	
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			1830		IT (ADP AND TC) SOFTWARE								61. 1E	
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			5700		APPROPRIATED CAPITAL USED							1		
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March	1 <b>21</b> , 1	1997					HHS TRANSACTION	CODE	S							PAGE 229
								T	- L   C-	P   G-	N   A-	B   D-	R   F- U			
	GL			GL				A'	TH   AT	TH   TI	RN   AP	R   PF	RG   CST	l		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	S	RC   TN	//G   TY	YP   CA	T FI	N   CAT	FD- GRP	OBJECT CLASS	ON
325							OVERHEAD CHARGES APPLIED TO WORK-IN PROCESS	1	ı	ı	1	i	ı	I		03/03/92
020							ACCOUNT				' i	' i		ı I		00, 00, 02
							ACCOUNT	1	- 1	1	ı	1	ı	I		
326							TRANSFER OF OVERHEAD CHARGES TO THE INVENTORY FOR	1		1				l		08/29/94
							ANIMALS, INCLUDING RESEARCH ANIMALS, AND OTHER									
							AGRI CULTURE PRODUCTS			-				l		
								- 1								
A	1591						OTHER RELATED PROPERTY							000-599	81. 23	
				660	0		APPLI ED OVERHEAD									
								-								
В	5700						APPROPRIATED CAPITAL USED							030-599		
								- 1						910-999		
														l		
				321	1		INVESTMENT IN CAPITAL ASSETS	- 1								
							NOTE: EXPENSE 6600 IS NOT INCLUDED IN THE FISCAL	-		-		-				
							YEAR-END ENTRY TO REDUCE INVESTED CAPITAL.									
327							TRANSFER OF INDIRECT COSTS FROM APPLIED OVERHEAD	1	ı	1	ı	1	1	I.		08/22/96
327							TO APPROPRIATE PROGRAMS/COST CENTERS	1				1	1	I I		00/ 22/ 30
							TO AFFRORMATE PROGRAMS/COST CENTERS	1		1		i	1	l I		
Α	6101						OPERATI NG/PROGRAM EXPENSES	i	i		l I	' 	i	      000- 599	81. 22	
		GD					GOVERNMENT - DI RECT PROGRAM	i	i	1	K İ	'   }	(	900-999		
		GR					GOVERNMENT - REIMBURSABLE PROGRAM	i	i	1		,   X				
		ND					NON-GOVERNMENT - DIRECT PROGRAM	i	i	1		X		I		
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM	i	i	1	K	X	· [ ]			
								İ	ĺ	İ	İ	İ	İ			
				660	0		APPLI ED OVERHEAD	- 1					1			
328							ACCOUNTS RECEIVABLE - REFUNDS FOR RECOVERY OF									09/29/95
							PRIOR YR OBLIGATIONS - UNEXPIRED MULTI-YR AND									
							NO-YR ACCOUNTS									
_	404-						DEFENDS PROFESSIONE			1					M TOD OO! 44 40 0:	
A	1312						REFUNDS RECEI VABLE		- [					000-399	MAJOR OC's 11-13, 21-26,	
		G					GOVERNMENT		- [		K			400-459	31, 32, 41, 42	
		N					NON- GOVERNMENT		- [	7	<b>1</b>			500-559		
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								I	I	I	ı		I	960-979		

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				7400		PRIOR PERIOD ADJUSTMENTS		1						1		
				7400		TRIOR TENTOD ADJUSTICATIO	1	l I	 		 			I I		
							- 1	ı	ı	ı	ı	- 1		I		
329						DIRECT LABOR FOR ANIMALS, INCLUDING RESEARCH	1	1	ı	1	ı	1		I		08/29/94
323						ANIMALS, AND CROPS PREVIOUSLY CHARGED TO OPERATING	1		 	1		1		1		00/25/34
						EXPENSES	1			1				1		
						EAPENSES	-	-		- 1		- 1		1		
	1501					OTHER RELATED PROPERTY	-			- 1				000 500	11 11 11 10 11 01 11 00	
A	1591					OTHER RELATED PROPERTY		!		-	!	- !		000-599	11. 11- 11. 13, 11. 31- 11. 33,	
							!					- !		900-999	11. 35-11. 37, 11. 3A-11. 3C,	
								!		- !		- !		1	11. 51-11. 52, 11. 57-11. 58,	
										- 1					11. 5A- 11. 5B, 11. 5F- 11. 5G,	
							ı								11. 5W- 11. 5Y, 11. 81,	
							-								11. 85, 12. 1D, 12. 1F,	
							-								12. 1H	
				6103		EXPENSE - COST CAPITALIZED								1		
														1		
						NOTE: EXPENSE 6103 CHARGES TO REDUCE INVESTED								1		
						CAPITAL ARE MADE AS A ONE-TIME YEARLY ENTRY. SEE										
						TC 421.	-									
330						ACCOUNTS RECEIVABLE - REFUNDS										09/29/95
							-									
A	1312					REFUNDS RECEIVABLE										
		G				GOVERNMENT	-		3	<b>K</b>		- 1				
		N				NON- GOVERNMENT	1	1	3	<b>K</b>	- 1	- 1		1		
							İ	Ì	İ	i	İ	i		1		
				1511		OPERATING MATERIALS AND SUPPLIES HELD FOR USE	i	i	i	i	i	i		000-399	26. 21-26. 28, 26. 4A-26. 4Z,	
				M		MATERIALS AND SUPPLIES FOR USE	i	i	i	i	i	i		900-959	26. 5A-26. 5Z (EXCEPT FOR	
							i	i	i	i	i	i			26. 5C AND 26. 5E),	
							i	i	i	i	i	i			26. 71-26. 7Z, 26. 91-26. 9Z	
							i	i	i	i	i	i				
				1521		INVENTORY HELD FOR SALE	i	i	i	i	i	i		000-399	26. 21-26. 28, 26. 4A-26. 4Z,	
				S		MATERIALS AND SUPPLIES FOR SALE	İ	i	İ	i		i		900-959	26. 5A-26. 5Z (EXCEPT FOR	
				_			İ	i		i		i			26. 5C AND 26. 5E),	
							ı	i						! 	26. 71-26. 7Z, 26. 91-26. 9Z	
							1	1	ı	I	ı	- 1		1	20. 71 20. 72, 20. 01 20. 02	

Marci	1 21,	1997				nns transacti	ION CODES									PAGE 231
							T- I	L   C- 1	P G-	N   A	- B   I	)- R   F-	U			
	GL			GL								PRG   CS				UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SRO	C TM	G   TY	(P   C	AT   I	IN   CA	T	FD- GRP	OBJECT CLASS	ON
							1	1	1	1	- 1	1	- 1			
						CTC CURVE IN TERM IN C. WELD IN DECEMBER	!						- !		00 44 00 40	
				1571		STOCKPILE MATERIALS HELD IN RESERVE	ı	1				- 1		000-399	26. 41-26. 49	
														900-959		
							i	i	i	i	i	i	i			
				1501		OTHER DELATED PROPERTY		1	!	- 1	- !	- 1	- !	000 500	00 FG AND 00 FE	
				1591		OTHER RELATED PROPERTY	ı	1		- 1		I	-	000- 599	26. 5C AND 26. 5E	
														900-999		
							1	1	1	1	- 1	1	- 1			
				1710		TAND		1	1	- 1		- 1	- !	000 500	00 11	
				1710		LAND	ı	1	ı	- 1	ı	ı	- 1	000- 599	32. 11	
														900-999		
							1	1	1	- 1	- 1	1	- 1			
				1701		CONCEDUCATION IN DESCRIPCE BY OTHER COMPRIMENT						- 1		000 500	00.71	
				1721		CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT	ı	1	ı	- 1	ı	- 1	ı	000- 599	32. 51	
						AGENCI ES								900- 999		
							1			- 1	- 1	1	- 1			
				1722		CONSTRUCTION IN PROGRESS - BY ALL OTHERS	i		i	- 1	Ė	i	i	000- 599	32. 52	
				1722		CONSTRUCTION IN PROGRESS - DI ALL UTILERS	!	1		- 1	- 1	1	- 1		32. 32	
							ı							900-999		
							1					- 1	- 1			
				1730		BUILDINGS	i	i	i	i	i	i	i	000- 599	32. 21, 32. 2A- 32. 2C, 32. 41	
				1750		DUIEDINGS	!						- !		02. 21, 02. 2A 02. 2C, 02. 41	
							ı	1		- 1		- 1	- 1	900-999		
				1740		OTHER STRUCTURES AND FACILITIES	1	1	1	- 1	- 1	1	- 1	000-599	32. 31-32. 3Z	
										- 1	-	- 1		900- 999		
							ı	1	ı	- 1	ı	I	ı	900-999		
				1751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	1					- 1	- [	000-599	31. 10-31. 3Z, 31. 50-31. 7Z	
							i	i	i	i	i	i	i	900-999		
							!				!		!	300 333		
							ı	1				- 1				
				1753		CENTRAL LIBRARY - EQUIPMENT & BOOKS								000- 599	31. 80- 31. 8Z	
							1	1	1	- 1	- 1	1	- 1	900-999		
										- 1	-	- 1				
							ı	1	ı	- 1	ı	- 1	ı			
				1756		IT (ADP & TC) EQUIPMENT IN USE								000- 599	31. 41, 31. 47-31. 49	
							- 1			- 1	- 1	1	- [	900-999		
							i	i	i	i	i	i	i			
				1010		ACCIPIC INIDED CADITAL LEAGE AND LEAGE PYDOWAGE		1	1	- !	- !	- 1	- !	000 500	01 11 00 00	
				1810		ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE						- 1		000- 599	31. AA, 32. 60	
														900-999		
							ĺ	1	1	- 1	- 1	1	- 1			
				1830		IT (ADP AND TC) SOFTWARE	' 	i		- 1			i	000- 599	31. 43, 31. 4D	
				1000		II (ADI AND IC) SUFIWARE		1	1	1	- 1	1	- 1		31. 43, 31. 4D	
														900-999		

Warci	1 21, 1	1997				nns transaction	CODE	,								PAGE 232
							T-	L C-	- P   G	- N	A- B	<b>D</b> - ]	R   F- U	J		
	GL			GL			i A i	ГН   АТ	ти і т	'RN I	APR	PR	G   CS	וֹי		UPDATED
тс#	DR	CIID	COCT		COST	DESCRI PTI ON									OR IECT CLASS	
TC#	DK	SUB	COST	CR SUB	COSI	DESCRIPTION	31	KC   11	WG   I	IP	CAI	11	N   CA	T  FD- GRP	OBJECT CLASS	ON
				6101		OPERATI NG/PROGRAM EXPENSES	- 1	- 1	- 1	- 1		ı	1	000-599	MAJOR OC'S 11-13, 21-26	
							i	i	i	i		i	i	900-999	(EXCLUSIVE OF 26'S SHOWN	
										- 1		1	-	300 333		
							- 1		- 1	- 1			1	1	ABOVE), 31. 90'S, 41, 42	
													-			
						- AND -										
							- 1	1	- 1	- 1		l	1	1		
						* FOR AMOUNTS IN "A" ENTRY *	i	i	i	i		i I	i	i		
												! !		1		
_								!	- 1				!			
В	3211					INVESTMENT IN CAPITAL ASSETS	- 1						1	030-599	26. 20, 26. 40,	
														910-999	26. 5A- 26. 5Z, 26. 70,	
														1	26. 90, 31. 10- 31. 80,	
							- 1	1	- 1	- 1		I	1	I	31. AA, 32' S	
							i	i	i	i		i I	i	1	,	
				0100		ADDDODDI ATEN, CADITAI	- 1	- 1		- 1		1	1	1		
				3100		APPROPRIATED CAPITAL	ı		ı	- 1			1	1		
						NOTE: THE ASSUMPTION IS THAT THE RECEIVABLE WILL										
						BE COLLECTED WHEN CREDITING 3100. SEE TC 113 WHEN	- 1	1	- 1	- 1		l	1	1		
						NOT COLLECTED AND AMOUNT IS WRITTEN OFF.	i	i	i	i		i	i	i		
						NOT COMMENTED AND AMBORT TO WATTER OFF.	1	- 1	'			1	'	1		
331						RECLASSIFICATION OF OUTSTANDING ADVANCE TO REFUND	-		ı							09/18/96
						RECEI VABLE										
														1		
Α	1312					REFUNDS RECEIVABLE	- 1	1	- 1	- 1		I	1	900-999		
		G				GOVERNMENT	i	i	i	X		i I	i	000- 599		
		N				NON- GOVERNMENT	- 1	-		:		1	-	000 333		
		IN				NUN-GUVERNMEN I	ı		ı	X		l	1	1		
				1417		ADVANCES TO OTHERS - OTHER THAN THROUGH PMS								1	61. 73	
				G		GOVERNMENT	1	- 1		X		I	1	I		
				N		NON- GOVERNMENT	i	i	i	x		İ	i	Ī		
				==			1	- 1	' 	- 1		i I	i	1		
							ı	- 1	I	ı		I	I	T		
332						PREMIUMS ON SECURITIES PURCHASED								1		11/01/88
														1		

	GL				GL				- L   C TH   A							UPDATED
TC#	DR		J <b>B</b>	COST	CR SUB	COST	DESCRI PTI ON							FD- GRP	OBJECT CLASS	ON
							- AND -		I	ļ	I					
1	32	11					INVESTMENT IN CAPITAL ASSETS						   	   		
					3320		NET RESULTS OF OPERATIONS						   			
							NOTE: USUALLY A FOLLOW-ON TO TC 184/194 IF A PREMIUM WAS PAID.	İ	İ	İ	 		 	 		
							NOTE: THIS BRINGS INVESTED CAPITAL DOWN TO PAR VALUE OF THE SECURITY.		   	   	   	   	   	   		
333							AUDIT DISALLOWANCE PENDING OR UNDER APPEAL		l		I		   	 		11/01/88
I	13	16 N					ANTICIPATED RECOVERIES - AUDIT DISALLOWANCES NON-GOVERNMENT		     		X		     	000-599   700-899   900-999	MAJOR OC'S 25, 41, 61.76	
					1319 U		ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE UNFUNDED	     			     	     	     X	 		
							NOTE: REVERSE THIS ENTRY AT TIME TC 335 IS RECORDED.	   		   	   	   	   	 		
334							DISCOUNT ON PURCHASE OF SECURITIES			1			 	 		11/01/88
I	16	10 G N					SECURITIES (AT PAR) GOVERNMENT NON-GOVERNMENT	,     	 		X   X	   	   	015-029   900-959	61. 54	
		14					AUAT GO, LIMITELITI	1	1	1		ı	1	1		

TC#	GL DR	SU	В	COST	GL CR	SUB	COST	DESCRI PTI ON	AT	'H   A'	ГН   Т	'RN	APR	PRG	F-U   CST   CAT		OBJECT CLASS	UPDATED ON
					161	2 G N		SECURITIES - UNAMORTIZED DISCOUNT GOVERNMENT NON-GOVERNMENT	     			   X     X			         	     		
								- AND -				İ			     	   		
В	3320	0						NET RESULTS OF OPERATIONS	     				   		 	A SAME AS A	SAME AS A	
					321	1		INVESTMENT IN CAPITAL ASSETS		   		İ				 		
								NOTE: THIS BRINGS INVESTED CAPITAL UP TO PAR VALUE OF THE SECURITY. NOTE: THIS SHOULD FOLLOW TC 184/194 IF SECURITY WAS PURCHASED AT A DISCOUNT.	   	   	   		   		     	  - 		
335								AUDIT DISALLOWANCE BECOMES COLLECTIBLE	į.	1		1	ļ					09/29/95
A	131	5 N						AUDIT DISALLOWANCES RECEIVABLE NON-GOVERNMENT	     			   X			     	   000-599   900-999	MAJOR OC'S 25, 41	
					610	1 N		OPERATI NG/PROGRAM EXPENSES NON- GOVERNMENT	     			   X			     	     		
								- OR -	   	İ		İ			' '     	   		
В	131	5 N						AUDIT DISALLOWANCES RECEIVABLE NON-GOVERNMENT	     	 		X			     	700-899	61.76	
					590			MI SCELLANEOUS REVENUE - GENERAL/TRUST FUND RECEI PTS	   	 		i	;   		     	 		
						N		NON-GOVERNMENT - AND -	   	   		X     	   		     	 		

Marcl	121, 1	1997					HHS TRANSACTI	ON CODES								PAGE 235
								T-	L   C- I	P   G- N	A- B	D- R	F- U			
	GL			GL				AT	H   ATI	I   TRN	APR	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SR	C TMC	G TYF	CAT	  FIN	CAT	FD- GRP	OBJECT CLASS	ON
												'	1 - 1			
								1	1	1	ı	ı	1 1			
C	5990						CONTRA REVENUE - COLLECTED FOR OTHERS		i	1	1	1	1 1	700-899	SAME AS B	
C	3330	N					NON- GOVERNMENT		1	   <b>v</b>	1	1	1 1	700 000	SAME AS D	
		IN					NON-GOVERNIVENT		1	X	1	1	1 1			
							OTTO 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		!	!	!		!!			
				299			OTHER LIABILITIES									
					N		NON- GOVERNMENT			X	1					
338							DEFERRAL OF EXPENSES PREVIOUSLY CHARGED OFF									11/01/88
A	1450						PREPAYMENTS				1		1 1	000-599	61. 51	
		G					GOVERNMENT	i	İ	X	İ	İ	i i	900- 999		
		N					NON- GOVERNMENT	i	i	X	i	i	i i			
								i	i	i	i	i	ii			
				610	13		EXPENSE - COST CAPITALIZED	' 	i	i	1	! !				
				010			EN ENDE COST CHITTHEFEED		i	1	1	1	1 1			
							NOTE. HEE TO 110 TO AMORTIZE THE EVDENCE		1	1	1	1	1 1			
							NOTE: USE TC 119 TO AMORTIZE THE EXPENSE	ı	ı	ı	1	I	1 1			
000							MADY UD AND MADY UD CANCELLATION ON THEIR DAY									11 /01 /00
339							MARK-UP AND MARK-UP CANCELLATION ON INVENTORY		1			!	1 1			11/01/88
							(COMMI SSARY)									
A	1520		. 2				INVENTORY (FOR SALE), NET - PURCHASES							015-029	61. 21	
														900-909		
	1520		. 6				INVENTORY (FOR SALE), NET - MARK-UP				1		1 1	015-029		
								1	1	1	1	I	1 1	900-909		
								i	i	İ	İ	İ	i i			
							NOTE: REVERSE FOR MARK-UP CANCELLATION ON	i	i	i	i	i	i i			
							INVENTORY ITEMS.	i	i	i	i	i	ii			
								'	'	'	'	'	' '			
33A							TO RESERVE ALLOWANCE AUTHORITY FOR LATER PERIOD	1	1	1	ı	ı	1 1			09/01/94
33A							TO RESERVE ALLOWANCE AUTHORITI FOR LATER TERIOD		1	1	1	1	1 1			03/01/34
4	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		1	1	1	1	1 1	000-399	MAJOR OC' S 11-13, 21-26,	
A	4012	A.D.							1	1			1 1			
		AD					CATEGORY A APPORT DIRECT PROGRAM			1		X		900-959	31-33, 41-44	
		AR					CATEGORY A APPORT REI MBURSABLE PROGRAM	I			•	X				
		BD					CATEGORY B APPORT DIRECT PROGRAM				X	X				
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM				X	X				
											1					
				463	0		FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION									
								-								

 $|T^{\perp}L|C^{\perp}P|G^{\perp}N|A^{\perp}B|D^{\perp}R|F^{\perp}U|$ 

	GL			GL			A'	ΓΗ   A'	ТН   Т	ΓRN	API	R   PR	G   CS	ST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	S	RC   T	MG   T	ГҮР	CA	Γ FI	N   CA	AT   FD	- GRP	OBJECT CLASS	ON
33B						DISCOUNT ON SALE OF LOANS TO NON-FEDERAL ENTITY											03/03/92
													!				
A	7211					LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF							-		015-025	61. 4H	
						ASSET		-					-	0	30- 199		
				1351		LOANS RECEIVABLE - PRINCIPAL		- 1			1		1				
				1331		LUANS RECEIVABLE - FRINCIPAL		1			1	1	1				
						NOTE: IF DEFAULTED LOANS ARE PART OF THE PACKAGE					1	1	i				
						OF LOANS SOLD-RECLASSIFY THEN PRIOR TO SALE BY TC		i			1		i	i			
						298(R) AND 296(R).	i	i	i		i	i	i	i			
						333(3) 132 333(4).	i	i	i		i	i	i	i			
						NOTE: REDUCE ALLOWANCE FOR LOSSES (TC 11A) ON	i	i	i		i	i	i	i			
						LOANS RECEIVABLE TO ZERO, OR TO THE APPROPRIATE	i	i	i		i	i	i	i			
						AMOUNT OF ALLOWANCE FOR REMAINING LOANS NOT SOLD.	i	i	i		Ĺ	i	i	i			
340						MARK-UP CANCELLATION ON GOODS SOLD (SPECIAL SALES)							1				11/01/88
A	1520		. 6			INVENTORY (FOR SALE), NET - MARK-UP								0	000-029	61. 21	
														9	000-909		
				6500		COST OF GOODS OR SERVICES SOLD											
						NOTE: ADJUSTMENT IN INVESTMENT OF CAPITAL ASSETS											
						IS MADE AS A ONE-TIME YEARLY ENTRY TO REDUCE							!				
						INVESTMENTS FOR THE ISSUES OF THE FY.					l		ı				
0.41						LOCG OF INVENTORY BY INFORECEFN OF BOUNCEANGES											00/07/04
341						LOSS OF INVENTORY BY UNFORESEEN CIRCUMSTANCES		- 1			1		1				08/25/94
Δ	7290					OTHER LOSSES		1			1	1	1	0	000- 029	61. 25	
А	7230					VIIII LOBBLE					1	1	i		000-909	01. 20	
											1	1	i	1	00 303		
				1591		OTHER RELATED PROPERTY	i	i	i		i	i	i	i			
							i	i	i		i	i	i	i			
						- AND -	i	i	i			i	i	i			
							i	i	i			İ	i	i			
В	3211					INVESTMENT IN CAPITAL ASSETS	İ	İ	İ			İ	i	0	30- 599	SAME AS A	
												1	-	9	10-999		
				5700		APPROPRIATED CAPITAL USED											

Mair Cr	. ~., .						. CODE	_								THUE 201
							<b>T</b>	- L   C	C-P C	i- N   A	<b>A-B</b>  ]	D- R	F- U			
	GL			GL			A	TH   A	THI	RN   A	APR   1	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	S	RC   T	MG   T	YP	CAT []	FIN	CAT	FD- GRP	OBJECT CLASS	ON
										1			ı	ı		
						NOTES THE CONTROL ACCURAGE THE LOCK OPPORTS	!			- 1			1	l		
						NOTE: THIS ENTRY ASSUMES THE LOSS GREATLY	I	ı	ı		- 1			l		
						DEPLETED THE ACTUAL INVENTORY AND INCREASED THE										
						PREVIOUS LOSS RECORDED VIA THE ALLOWANCE FOR LOSS										
						CALCULATION.	1		- 1		- 1			I		
342						ANTI CI PATED RECOVERY OF PROGRAM DI SALLOWANCE	1	- 1	1	1	1		ı	I		09/24/92
342						ANTICITATED RECOVERT OF TROUBING DISAELOWANCE			- 1	- 1			 	I I		00/ 24/ 02
							!									
A	131A					ANTI CI PATED RECOVERY - PROGRAM DI SALLOWANCE	ı		- 1		- 1			000-599	25 AND 41	
		N				NON- GOVERNMENT				X				900-999		
							- 1				- 1					
				1319		ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	1	- 1	- 1	- 1	- 1		I	I		
				U		UNFUNDED	i	i.	i	i	i		X	I		
				·		0.17 0.13 22							 	! !		
						NOTE: THE C PARTY IS DESCRIPTION HAD NOTE.	!	!	!	- !	!			  -		
						NOTE: THIS ENTRY IS REVERSED UNDER VARIOUS	ı	ı	ı	ı	ı		l	l		
						CIRCUMSTANCES DESCRIBED IN DAM EXHIBIT 10-41-K.					- 1					
344						TO CAPITALIZE AGENCY DEVELOPED ADP/TC SOFTWARE	- 1		- 1	- 1	- 1			l		09/24/92
							1	- 1	- 1	- 1	- 1		I	I		
Α	1830					IT (ADP AND TC) SOFTWARE	i	i.	i	i	i		I	000-599	61. 27	
	1000					II (IMI IMI IO) SOITHEME				1			I I	900-999	01. 27	
							!				!			900-999		
							I	ı	ı		- 1			l		
				6103		EXPENSE - COST CAPITALIZED					- 1					
345						COLLECTION OF AUDIT DISALLOWANCE THROUGH PUBLIC	1	- 1	- 1	- 1	- 1		I	I		09/24/92
						ASSISTANCE AWARD ADJUSTMENT	i	i.	i	i	i		I	I		
						Indiana in in							! !	ı I		
	0101					ODEDATE NO ODDANI ENDENGEO	!	- !		- 1			1	000 500	05 4370 44	
A	6101					OPERATI NG/PROGRAM EXPENSES				- 1				000-599	25 AND 41	
							1		- 1	1	- 1		I	900-999		
							- 1							l		
				1315		AUDIT DISALLOWANCES RECEIVABLE	- 1				- 1			l		
				N		NON- GOVERNMENT	1		- 1	X	- 1		I	I		
							i	i	i	j	i		ı	I		
						THIS CANCELS THE RECEIVABLE SINCE RECOVERY IS MADE	1	1	1	1			i I	ı I		
							1	- 1	- 1	- 1			I I	I I		
						THROUGH THE REDUCTION OF A CURRENT AWARD.		-	- 1	I	- 1		I	I		

March 21, 1997 HHS TRANSACTION CODES PAGE 238

Watt Ci	. ~1, 1	1001					IIII I IIIII III	CODL	,								I AGE 200
								T	L C-	P   G-	N   A-	B   D-	R   F-	U			
	GL			GL				A'	ГН   АТ	ГН   ТІ	RN   AF	PR   PR	GCS	ST			UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	S	RC   TN	MG   TY	YP   CA	T FI	N   CA	\T	FD- GRP	OBJECT CLASS	ON
										'		'					
347							SPOILAGE IN MANUFACTURING MATERIAL AND SUPPLIES	1	1	1	1	1	1	1			09/24/92
01.							INVENTORY		i		i	' 		i			00/ 21/ 02
									1		- 1		- 1	- 1			
							NOTE: LOSSES (EXCEPT EXCESSIVE) EXPENSED VIA THE	!			!		!				
							ALLOWANCE FOR LOSS ENTRY.				I		ı				
348							SPOILAGE IN THE WORK-IN-PROCESS INVENTORY										03/04/92
							NOTE: LOSSES (EXCEPT EXCESSIVE) EXPENSED VIA THE										
							ALLOWANCE FOR LOSS ENTRY.						1				
349							SPOILAGE IN THE FINISHED GOODS INVENTORY	1	1	1	1	1	1	1			09/24/92
							NOTE: LOSSES (EXCEPT EXCESSIVE) EXPENSED VIA THE	i	i	i	i	i	i	i			
							ALLOWANCE FOR LOSS ENTRY.		1	1	1	1	- 1				
							ALLOWANCE FOR LOSS ENTRY.	ı	ı	ı	ı	ı	1	- 1			
350							TRANSFER OF MANUFACTURING MATERIAL AND SUPPLIES TO				I		ı				11/01/88
							INVENTORY FOR RESALE										
A	1520		. 4				INVENTORY (FOR SALE), NET - TRNFRS FROM OTHER INVNTRY								000-029	61. 21	
								- 1	1	1	1	1	1		900-909		
								i	i	i	i	i	i	i			
										'		'					
351							TRANSFER OF MANUFACTURING MATERIAL AND SUPPLIES TO		1	1	1	1	1				11/01/88
331									1		- 1		- 1	- !			11/01/00
							WORK-IN-PROCESS	ı		ı	ı	ı	ı	ı			
352							TRANSFERS OF FINISHED GOODS FROM WORK-IN-PROCESS						-	- 1			11/01/88
							ACCOUNTS										
353							MANUFACTURING MATERIAL AND SUPPLIES PRODUCED BY										03/04/92
							THE AGENCY THROUGH THE OPERATING EXPENSE ACCOUNT				1		1				
354							SPOILAGE OF INVENTORY FOR RESALE	1	1	1	1	1	1	1			08/25/94
								i	i	i	i	i	i	i			
	1529						INVENTORY (FOR SALE) - ALLOWANCE	- 1	1	1	1	1	- 1	1	000-029	61. 25	
A	1329						INVENIORY (FOR SALE) - ALLOWANCE	!			- !		- !	- !		61. 25	
											- !		-	-	900-909		
									1		- 1						
				15	21	. 7	INVENTORY HELD FOR SALE - SPOILAGE										
					S		MATERIALS AND SUPPLIES FOR SALE										
											- 1						
							NOTE: LOSSES (EXCEPT EXCESSIVE) EXPENSED VIA THE		1	1	1	1	1	1			
							ALLOWANCE FOR LOSS ENTRY.	i	i	j	i	i	i	i			
								'	1	1	1	1		'			

March	21, 1	997				HHS TRANSACTION	CODES	;								PAGE 239
							T-	L   C- P	G- N	I   A- B	D- F	≀ F- U	U			
	GL			GL			AT	Н   АТН	TRN	APR	PRO	i   CS7	Γ			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SR	C   TMG	TYP	CAT	FIN	I   CAT	r  FI	D- GRP	OBJECT CLASS	ON
355						DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION	I	1				I				08/25/94
						CRI TERI A		1		1			1			
								1		1						
A	1511					OPERATING MATERIALS AND SUPPLIES HELD FOR USE		1		1			(	000- 399	26. 21-26. 28, 26. 4A-26. 4Z,	
		M				MATERIALS AND SUPPLIES FOR USE		1					9	900- 959	26. 5A-26. 5Z (EXCEPT FOR	
															26. 5C AND 26. 5E),	
															26. 71-26. 7Z, 26. 91-26. 9Z	
	1521					INVENTORY HELD FOR SALE							(	000- 399	26. 21-26. 28, 26. 4A-26. 4Z,	
		S				MATERIALS AND SUPPLIES FOR SALE							9	900- 959	26. 5A-26. 5Z (EXCEPT FOR	
															26. 5C AND 26. 5E),	
															26. 71-26. 7Z, 26. 91-26. 9Z	
	1571					STOCKPILE MATERIALS HELD IN RESERVE							(	000- 399	26. 41-26. 49	
													9	900-959		
	1591					OTHER RELATED PROPERTY							(	000- 599	26. 5C AND 26. 5E	
													9	900-999		
	1710					LAND							(	000- 599	32. 11	
													9	900- 999		
	1730					BUILDINGS									32. 21, 32. 2C, 32. 41	
	1740					OTHER STRUCTURES AND FACILITIES		-		1					32. 31-32. 3Z	
								-		1						
	1751					EQUIPMENT IN USE OTHER THAN IT (ADP & TC)		!		!					31. 10-31. 3Z, 31. 50-31. 7Z	
								!		!						
	1753					CENTRAL LIBRARY - EQUIPMENT & BOOKS				!					31. 81-31. 8Z	
	1750					TT (ADD 0 TO) FOULDMENT IN LICE		- 1		1					01 41 01 47 01 40	
	1756					IT (ADP & TC) EQUIPMENT IN USE		- 1		1					31. 41, 31. 47, 31. 48,	
								1		1					31. 49	
	1830					IT (ADP AND TC) SOFTWARE	ı	1	1	1	 	1	1		31. 43, 31. 4D	
	1000					II (AMI AND IC) SULTMANE	l I	1	1	1	 	1	1		J1. 4J, J1. 4D	
				3400		DONATIONS AND OTHER ITEMS	l I	1	1	1	 	1	1			
				3400		DOMATIONS AND OTHER TIEMS	l I	1	1	1	l I	1	1			
						NOTE: DONATIONS ARE FROM NON-FEDERAL SOURCES; SEE	l I	1	1	1	l I	1	1			
						TC 357 FOR NON-RECIPROCAL TRANSFERS FROM FEDERAL	l I	1	1	1	l I	1	1			
						SOURCES.		1	1	I	I I	1	1			
						DOUNCED.	I	1	I	1	I	1	ı			

March	21, 19	997			HHS TRANSACTION	CODES	5							PAGE 240
						T-	- L   C-	P   G-	N   A-	B   D	R   F-1	]		
	GL		GL			A7	ГН   АТ	TH   TR	RN   AP	R   P	RG   CS	[]		UPDATED
TC#	DR	SUB COST	CR SUB	COST	DESCRI PTI ON	SI	RC   TM	/IG   TY	P   CA	T F	N CA	FD- GRP	OBJECT CLASS	ON
						'		'						
356					DONATED ASSETS RECEIVED THAT DO NOT MEET	1	1	1	1	1	1	T.		09/30/92
000					CAPITALIZATION CRITERIA	'		'		' 		1		007 007 02
					CALITALIZATION CRITERIA		- 1		- 1	1		1		
	0005				OFFIFE EVERYGEG HAIPHAIREN		1		1			000 500	00 11 00 10 00 01 00 07	
A	6905			,	OTHER EXPENSES - UNFUNDED		- !		- 1		!	000-599	26. 11-26. 18, 26. 31-26. 3Z,	
							- 1		- 1			900-999	26. 51-26. 59, 26. 61-26. 6Z,	
							ı		-			1	26. 81-26. 8Z, 31. 91-31. 9Z	
									-			1		
			5604	(	OTHER DONATED REVENUE							1		
												1		
				]	NOTE: THESE ASSETS INCLUDE SUPPLIES AND MATERIALS		- [		-			1		
				1	RECEIVED FOR DIRECT USE AS WELL AS NON-CAPITALIZED		- [		-			1		
				1	EQUIPMENT; DONATIONS ARE FROM NON-FEDERAL SOURCES;		- 1		1			1		
				:	SEE TC 358 FOR NON-RECIPROCAL TRANSFERS FROM	- 1	1		1	1		I		
				]	FEDERAL SOURCES.	İ	i	i	i	İ	i	İ		
								·						
357					ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM	ı	1	1	1	ī	1	L		08/25/94
					OTHER FEDERAL AGENCIES THAT MEET CAPITALIZATION	i	i	i	i	i	i	i		
					CRI TERI A		i	i	i	' 		I		
					ONTILIVIA		1		1			I		
٨	1511				OPERATING MATERIALS AND SUPPLIES HELD FOR USE		1		1			000-399	26. 21- 26. 28, 26. 4A- 26. 4Z,	
А		M					1		1		- 1	•		
		M			MATERIALS AND SUPPLIES FOR USE		- !		!		!	900-959	26. 5A- 26. 5Z (EXCEPT FOR	
							- !		- 1		!		26. 5C AND 26. 5E),	
							!		!			1	26. 71-26. 7Z, 26. 91-26. 9Z	
							- 1		- 1			1		
	1521				INVENTORY HELD FOR SALE		ı		-			000-399	26. 21-26. 28, 26. 4A-26. 4Z,	
		S			MATERIALS AND SUPPLIES FOR SALE		ı		-			900-959	26. 5A- 26. 5Z (EXCEPT FOR	
									-			1	26. 5C AND 26. 5E),	
							- 1		-			1	26. 71-26. 9Z, 26. 91-26. 9Z	
	1571			:	STOCKPILE MATERIALS HELD IN RESERVE							000-399	26. 41-26. 49	
												900-959		
							- [		1			1		
	1591			(	OTHER RELATED PROPERTY		- 1		1			000-599	26. 5C AND 26. 5E	
							1		1	1		900-999		
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	1710			]	LAND	İ	i	i	i	ĺ	i	000- 599	32. 11	
						i	i	i	i	i	i	900-999		
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	1730			1	BUILDINGS		i		i	İ	İ	i	32. 21, 32. 2C, 32. 41	
	1.00			,		l I	1		i	1	ı	i I	52. MI, OM. MO, OM. TI	
	1740				OTHER STRUCTURES AND FACILITIES	l I	1	1	1	1	I I	1	32. 31- 32. 3Z	
	1740			,	OTHER STRUCTURES AND FACILITIES	I	ı	I	- 1	ı	- 1	I	32. 31- 32. 3L	

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						T-	L C	- P   G	- N   A	A-B	D- R	F- U	I		
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TC#	DR	SUB COST	CR SUB	COST	DESCRI PTI ON	SI	RC   T	MG   T	YP	JAT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
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	1751				EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	i	i	i	i	i		ĺ	Ī	31. 10-31. 3Z, 31. 50-31. 7Z	
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	1753				CENTRAL LIBRARY - EQUIPMENT & BOOKS								1	31. 81-31. 8Z	
													1		
	1756				IT (ADP & TC) EQUIPMENT IN USE	- 1	- 1	- 1	- 1	- 1		1	I	31. 41, 31. 47, 31. 48,	
						i	i	i	i	i		i	I	31. 49	
							- 1	-	- 1			1	1	01. 40	
						ı	- 1	ı	ı	I		l	1		
	1830				IT (ADP AND TC) SOFTWARE			-						31. 43, 31. 4D	
			3220		TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT	1	- 1	- 1	- 1	- 1		I	L		
						i	i	i	i	i		i	i I		
					NOTE TRANSPERS ARE FROM PERFORM COURSES OFF TO	!	- 1		- 1				1		
					NOTE: TRANSFERS ARE FROM FEDERAL SOURCES; SEE TC	ı	- 1	ı	ı	I		l	1		
					355 FOR NON-RECIPROCAL TRANSFERS FROM NON-FEDERAL			-							
					SOURCES.										
358					ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM	1	1	1	1	1		ı	L		09/30/92
550							- !		- !	!			1		007 007 02
					OTHER FEDERAL AGENCIES THAT DO NOT MEET	I	ı	ı		I			1		
					CAPITALIZATION CRITERIA			-							
													1		
A	6905				OTHER EXPENSES - UNFUNDED	1	- 1	- 1	- 1	- 1		I	000- 599	26. 11-26. 18, 26. 31-26. 3Z,	
						i	i	i	i	i		i	900-999	26. 51-26. 59, 26. 61-26. 6Z,	
							- 1	- 1	- 1			1	1 300-333		
						ı	- 1	ı	ı	I		l	1	26. 81-26. 8Z, 31. 91-31. 9Z	
			5903		REVENUE - ALL OTHER SOURCES								1		
						1	- 1	- 1	- 1	- 1		I	L		
					NOTE: THESE ASSETS INCLUDE SUPPLIES AND MATERIALS	i	i	i	i	i		i I	I		
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					RECEIVED FOR DIRECT USE AS WELL AS NON-CAPITALIZED		- 1	- 1	- 1			1	I		
					EQUIPMENT; TRANSFERS ARE FROM FEDERAL SOURCES; SEE								I		
					TC 356 FOR NON-RECIPROCAL TRANSFERS FROM								1		
					NON-FEDERAL SOURCES.	- 1	- 1	- 1	- 1	- 1		1	L		
						'		'		'					

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							T	- L   C	- P   G-	N   A-	B   D-	R F	- U			
	GL			GL			A'	TH   A	TH   TI	RN   AF	PR   PF	RG   C	ST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	<b>S</b>	RC   T	MG   T	YP   CA	T   FI	N   C	AT	FD- GRP	OBJECT CLASS	ON
360						TO TRANSFER OPERATING MATERIALS AND SUPPLIES HELD		- 1								08/29/94
						FOR USE TO OPERATING MATERIALS AND SUPPLIES HELD										
						IN RESERVE FOR FUTURE USE		- 1								
								- 1		- 1						
A	1512					OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE		- 1		- 1				000-399	61. 21	
						FOR FUTURE USE		- 1		- 1				900-959		
								- 1		- 1						
				1511		OPERATING MATERIALS AND SUPPLIES HELD FOR USE		- 1		- 1						
				M		MATERIALS AND SUPPLIES FOR USE	1	- 1	- 1	1	1	1	- 1			
							1	- 1	- 1	1	1	1	- 1			
361						TO TRANSFER OPERATING MATERIALS AND SUPPLIES HELD	1	- 1	- 1	1	1	1	- 1			08/29/94
						FOR USE TO OPERATING MATERIALS AND SUPPLIES DEEME	)	Ĺ	İ	i	i	İ	i			
						EXCESS, OBSOLETE AND UNSERVICEABLE	İ	Ĺ	İ	i	i	İ	i			
							i	i	i	i	i	i	i			
Α	1513					OPERATING MATERIALS AND SUPPLIES - EXCESS,	i	i	i	i	i	i	i	000-399	61. 21	
						UNSERVI CEABLE AND OBSOLETE	i	i	i	i	i	i	i	900-959		
							i	i	i	i	i	i	i			
				1511		OPERATING MATERIALS AND SUPPLIES HELD FOR USE	i	i	i	i	i	i	i			
				M		MATERIALS AND SUPPLIES FOR USE	i	i	i	i	i	i	i			
							i	i	i	i	i	i	i			
							'		'			'				
362						TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY	1	1	1	1	1	1	- 1			08/29/94
						HELD IN RESERVE FOR FUTURE USE	i	i	i	i	i	i	i			
							i	i	i	i	i	i	i			
A	1522					INVENTORY HELD IN RESERVE FOR FUTURE SALE	i	i	i	i	i	i	i	000-399	61. 21	
							i	i	i	i	i	i	i	900-959		
							i	i	i	i	i	i	i			
				1521		INVENTORY HELD FOR SALE	i	i	i	i	i	i	i			
				S		MATERIALS AND SUPPLIES FOR SALE	i	i	i	i	i	i	i			
							i	i	i	i	i	i	i			
							'		'		'	'				

March 21,	1997	HHS TRANSACTION CODES	PAGE	24	13
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TC#	GL DR	SUB	COST	GL CR SUB	COST DESCRIPTION	T-L C-P G-N A-B D-R F-U   ATH ATH TRN APR PRG CST   SRC TMG TYP CAT FIN CAT  FD-GRP OBJECT CLASS	UPDATED ON
363					TO TRANSFER INVENTORY HELD FOR SALE TO INVENE HELD FOR REPAIR	TTORY	08/29/94
A	1523	3			INVENTORY HELD FOR REPAIR		
				1521 S	INVENTORY HELD FOR SALE MATERIALS AND SUPPLIES FOR SALE		
364					TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY DEEMED EXCESS, OBSOLETE AND UNSERVICEABLE	TTORY	08/29/94
A	1524	4			INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE		
				1521 S	INVENTORY HELD FOR SALE MATERIALS AND SUPPLIES FOR SALE		
365					TO TRANSFER STOCKPILE MATERIALS HELD IN RESISTOCKPILE MATERIALS HELD FOR SALE	CRVE TO	08/29/94
A	1572	2			STOCKPILE MATERIALS HELD FOR SALE		
				1571	STOCKPILE MATERIALS HELD IN RESERVE		
					THIS IS BEING HANDLED AS A TRANSFER TRANSACTION RATHER THAN A DESIGNATION AT PURCHASING/RECEIVED TIME BECAUSE MATERIALS OF THIS TYPE ARE NOT NORMALLY SOLD.		

GL GL TC# DR SUB COST CR SUB	COST DESCRIPTION	T-L   C-P   G-N   A-B   D-R   F-U     ATH   ATH   TRN   APR   PRG   CST     SRC   TMG   TYP   CAT   FIN   CAT   FD-GRP OBJECT CLASS	UPDATED ON
400	REDISTRIBUTION OF EXPENSES WITHIN CAN		03/04/92
A 6101	OPERATI NG/PROGRAM EXPENSES		
6101	OPERATI NG/PROGRAM EXPENSES		
	NOTE: DISTRIBUTION OF OVERHEAD EXPENSES (COMMON SERVICE AND OTHER COSTS) ACCUMULATED PENDING ALLOCATION TO SPECIFIC PROJECTS OR PROGRAMS WITHIN AN APPROPRIATION BY FISCAL YEAR. ALL CHARGES AND CREDITS MUST NET TO ZERO DOLLARS.		
401	INCREASE TO WORK-IN-PROCESS INVENTORY ADJUSTMENT NOTE: USE ONLY FOR NORMAL (NON-EXCESSIVE) ADJUSTMENTS. EXCESSIVE DIFFERENCES RESULTING FROM POORLY PREPARED JOB OR WORK ORDERS SHOULD BE CORRECTED THROUGH THE ENTRY THAT TRANSFERS GOODS FROM WORK-IN-PROCESS INVENTORY TO THE FINISHED GOODS ACCOUNT ACCOUNT OR TO OTHER ASSET OR COST ACCOUNTS. SEE TC'S 107 AND 352.		03/04/92
402	ADJUSTMENT DOWNWARD OF ESTIMATED REIMBURSEMENTS DURING THE FY		11/01/88
A 4612  AD  AR  BD  BR	ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION CATEGORY A APPORT DIRECT PROGRAM CATEGORY A APPORT REIMBURSABLE PROGRAM CATEGORY B APPORT DIRECT PROGRAM CATEGORY B APPORT REIMBURSABLE PROGRAM		
4210	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME		
4530	ALLOCATIONS FROM OTHERS		

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL | ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# DR OBJECT CLASS ON NOTE: ENTRIES ADJUSTING THE ORIGINAL ESTIMATE UPWARD ARE BASED UPON NOTICE FROM THE BUDGET OFFICE OF APPROVAL BY THE OFFICE OF MANAGEMENT AND BUDGET. ACTION IS INITIATED BY THE BUDGET OFFICE AS TRENDS BECOME EVIDENT DURING THE YEAR. INCREASES IN ESTIMATES ARE HANDLED AS IN TC's 006. 010, 012, AND 030 AS APPROPRIATE. THIS IS NOT A CLOSING ENTRY. 403 YEAR END TRANSFER OF DISBURSEMENTS FROM ACCOUNTING 11/01/88 POINTS TO HEADQUARTERS - TRANSFERRING OFFICE DISBURSEMENTS (OTHER THAN PAYROLL) A 1012 000-599 81.16 900-999 1933 ALL OTHER TRANSFERS 404 YEAR END TRANSFER OF COLLECTIONS FROM ACCOUNTING 11/01/88 POINTS TO HEADQUARTERS - TRANSFERRING OFFICE A 1933 ALL OTHER TRANSFERS 000-599 81.16 900-999 1015 COLLECTI ONS NOTE: USE ONLY WITH TC 40B. 405 YEAR END TRANSFER OF REIMBURSEMENTS EARNED FROM 03/04/92 ACCOUNTING POINTS TO HEADQUARTERS - TRANSFERRING OFFI CE A 5100 REVENUE FROM GOODS SOLD 000-599 81.16 G GOVERNMENT 900-999 N NON-GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED

Marci	March 21, 1997					HHS TRANSACTION	CODES	5								PAGE 246
							T-	- L   C-	P   G-	N   A-	B D	- R   F	- U			
	GL			GL			A7	ГН   АТ	H   TI	RN   AF	PR   P	RG   C	ST	1		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SI	RC   TM	G TY	YP   CA	ΛΤΙF	IN C	АТ	FD- GRP	OBJECT CLASS	ON
							1				-			,		
		G				GOVERNMENT	1	1	2	v 1	1	- 1		1		
							- 1					- 1		1		
		N				NON- GOVERNMENT			2	K	- 1	- !				
							-									
				1932		ADVANCES & REIMBURSEMENTS								1		
														I		
						NOTE: USE ONLY WITH TC 40C.	- 1	- 1	1	1	- 1	- 1		I		
									•							
406						ADJUSTMENT TO OPERATING MATERIALS AND SUPPLIES	1	1	1	1	1	1		I		08/26/94
100										- 1		- 1		1		00/ 20/ 34
						INVENTORY WHEN RECORDED VALUE EXCEEDS THE PHYSICAL				- 1	- 1	- !				
						INVENTORY										
A	7290					OTHER LOSSES								000-599	61. 25, 61. 26	
							1	1	1	1	- 1	1		900-999		
							i	i	i	i	i	i		I		
				1511		OPERATING MATERIALS AND SUPPLIES HELD FOR USE				1		- 1		1		
							- 1	-	!	- 1		- !		1		
				M		MATERIALS AND SUPPLIES FOR USE	ı		ı	- 1	ı	- 1		I		
						- AND -										
							-			-		- 1		I		
В	3211					INVESTMENT IN CAPITAL ASSETS	1	- 1	1	1	- 1	1		030-599	SAME AS A	
							i	i	i	i	i	i		910-999		
							1			1		- 1		1 010 000		
				<b>5700</b>		ADDRODDI AMEDI CADAMAA AIGED		-		- !	!	- !		1		
				5700		APPROPRIATED CAPITAL USED	ı			- 1	ı	- 1		I		
						NOTE: THIS INCLUDES LOSS DUE TO SPOILAGE OR ANY										
						OTHER LOSS OF INVENTORY.	-			-		- 1		I		
							1	- 1	1	1	- 1	1		I		
						NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED	i	i	i	i	i	i		I		
							1			1		- 1		1		
						VALUE.	ı	ı	ı	- 1	ı	- 1		I		
407						ADJUSTMENT OF INVENTORY FOR SALE WHEN RECORDED								l		08/26/94
						VALUE EXCEEDS THE PHYSICAL INVENTORY										
							-			- 1		- 1				
A	1529					INVENTORY (FOR SALE) - ALLOWANCE	1	1	1	1	1	1		000-399	61. 26	
							i	i	i	i	i	i		900-959		
							ı	1		1	 	1		1		
				1501		INVENTORY HELD FOR CALE. AD HIGHWARMER	I	1	1	1		- 1		I I		
				1521	. 8	INVENTORY HELD FOR SALE - ADJUSTMENTS	-	1	1	1		- 1		1		
				S		MATERIALS AND SUPPLIES FOR SALE								l		

	. ~1, 1					T- L   C- P   G- N   A- B   D- R   F- U	***************************************
TC#	GL DR	SUB COST	GL CR SUB	COST	DESCRI PTI ON	ATH   ATH   TRN   APR   PRG   CST     SRC   TMG   TYP   CAT   FIN   CAT   FD- GRP OBJECT CLASS	UPDATED ON
					NOTE: AT THIS TIME DECISION SHOULD BE MADE AS TO WHETHER THE RATE FOR ALLOWANCE FOR LOSS CHARGES SHOULD BE ADJUSTED.		
					NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED VALUE.		
408					TO ADJUST CREDIT BALANCE OF OVERHEAD ACCOUNT TO COST OF GOODS SOLD		11/01/88
A	6600				APPLIED OVERHEAD		
			6500		COST OF GOODS OR SERVICES SOLD		
					NOTE: USE THIS TO IN THE REVERSE TO ADJUST DEBIT BALANCE OF OVERHEAD ACCOUNT TO COST OF GOODS SOLD.  * USE APPROPRIATE SUFFIX ACCOUNT FOR COST/SUBSIDIARY SYSTEMS.		
409					PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT		03/04/92
A	7290				OTHER LOSSES		
			1739		ACCUMULATED DEPRECIATION ON BUILDINGS	61.36, 61.37	
			1749		ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES	61.31	
			1759		ACCUMULATED DEPRECIATION ON EQUIPMENT		
			1819		ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL	61.32	
					LEASE		
			1829		ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS	61.33	
			1839		ACCUMULATED AMORTIZATION ON IT (ADP AND TC) SOFTWARE		

<b></b>	GL	arm.	00.0T	GL		ao am	DECORA PER OU	AT	'H   A'	- P   G-	RN   AI	PR   PF	RG   CS	ST		OD TOOT OF LOG	UPDATED
TC#	DR	SUB	COST	CR S	OUB (	COST	DESCRI PTI ON	SK	C   TI	MG   TY	PCF	XI   FI	N   CA	AT	FD- GRP	OBJECT CLASS	ON
								ı	ı	ı		ı		ı			
							- AND -	İ	i	İ	i	İ	i	ĺ			
В	3211						INVESTMENT IN CAPITAL ASSETS										
				5700			APPROPRIATED CAPITAL USED										
							NOTE: USE THIS TRANSACTION CODE IN THE REVERSE TO										
							NOTE: USE THIS TRANSACTION CODE IN THE REVERSE TO DECREASE THE ACCUMULATED DEPRECIATION ACCOUNT.					- 1		-			
							DECREASE THE ACCUMULATED DEPRECIATION ACCOUNT.	ı	ı	ı	ı	ı	ı	- 1			
40A							YEAR END TRANSFER OF DISBURSEMENTS FROM ACCOUNTING	ı	ı	i		ı		1			11/01/88
40A							POINTS TO HEADQUARTERS - RECEIVING OFFICE		1			 					11/01/00
							TOTALS TO ILLADQUARTERS RECEIVING OFFICE							i			
Α	1943						ALL OTHER TRANSFERS		i	' 				i	000- 599	81. 16	
								i	i	i	i	i	i	i	900-999		
								i	i	i	i	i	i	i			
				1012			DISBURSEMENTS (OTHER THAN PAYROLL)	i	i	i	i	i	i	i			
														- [			
							NOTE: USE ONLY WITH TC 403.										
40B							YEAR END TRANSFER OF COLLECTIONS FROM ACCOUNTING										11/01/88
							POINTS TO HEADQUARTERS - RECEIVING OFFICE										
A	1015						COLLECTI ONS								000-599	81. 16	
															900-999		
				1943			ALL OTHER TRANSFERS							-			
														- [			
							NOTE: USE ONLY WITH TC 404.										

March 21, 1997 HHS TRANSACTION CODES PAGE 249 | T- L | C- P | G- N | A- B | D- R | F- U | GLGL|ATH|ATH|TRN|APR|PRG|CST| UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS TC# DR ON YEAR END TRANSFER OF REIMBURSEMENTS EARNED FROM **40C** 03/04/92 ACCOUNTING POINTS TO HEADQUARTERS - RECEIVING OFFI CE A 1942 ADVANCES & REIMBURSEMENTS 000-599 81.16 900-999 5100 REVENUE FROM GOODS SOLD G GOVERNMENT N NON-GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED GOVERNMENT N NON-GOVERNMENT NOTE: USE ONLY WITH TC 405. 08/26/94 40D ADJUSTMENT OF INVENTORY HELD IN RESERVE FOR FUTURE USE WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY A 1529 INVENTORY (FOR SALE) - ALLOWANCE 000-399 61.26 900-959 1522 INVENTORY HELD IN RESERVE FOR FUTURE SALE - ADJUSTMENTS NOTE: THIS INCLUDES LOSS DUE TO SPOILAGE OR ANY OTHER LOSS OF INVENTORY. NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED VALUE. 40E ADJUSTMENT OF INVENTORY HELD FOR REPAIR WHEN THE 08/26/94 RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY A 1529 INVENTORY (FOR SALE) - ALLOWANCE 000-399 61.26 900-959

1523

INVENTORY HELD FOR REPAIR - ADJUSTMENTS

GL GL TC# DR SUB COST CR SUB COST	DESCRI PTI ON	T- L   C- P   G- N   A- B   D- R   F- U     ATH   ATH   TRN   APR   PRG   CST     SRC   TMG   TYP   CAT   FIN   CAT	FD- GRP OBJEC	UPDATED T CLASS ON
	NOTE: THIS INCLUDES LOSS DUE TO SPOILAGE OR ANY OTHER LOSS OF INVENTORY.			
	NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED VALUE.			
40F	ADJUSTMENT OF INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY			08/26/94
A 1529	INVENTORY (FOR SALE) - ALLOWANCE		000- 399 61. 26 900- 959	
1524 . 8	INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE - ADJ.			
	NOTE: THIS INCLUDES LOSS DUE TO SPOILAGE OR ANY OTHER LOSS OF INVENTORY.			
	NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED VALUE.			
410	ADJUSTMENT OF FINISHED GOODS INVENTORY WHEN THE RECORDED VALUE EXCEEDS PHYSICAL INVENTORY			09/24/92
A 7290	OTHER LOSSES		000- 029 61. 26 900- 909	
	NOTE: WHEN PHYSICAL INVENTORY EXCEEDS RECORDED VALUE USE THE REVERSE OF THE TRANSACTION. (ALSO SEE NOTES TO TC 31J).			
411	ADJUSTMENT OF RAW MATERIAL AND SUPPLIES INVENTORY WHEN BOOK VALUE EXCEEDS PHYSICAL INVENTORY			09/24/92
A 7290	OTHER LOSSES		000- 029 61. 26 900- 909	

								T-	L C-	P   G	N   A-	B   D-	R   F-	·U			
	GL			G]	L			AT	TH   A7	<b>ГН   Т</b> ]	RN   AF	PR   PF	RG   CS	ST			UPDATED
TC#	DR	SUB	COST	Cl	R SUB	COST	DESCRI PTI ON	S	RC   TI	MG   T	YP   CA	T   FI	N   CA	AT	FD- GRP	OBJECT CLASS	ON
							NOTE: WHEN PHYSICAL INVENTORY EXCEEDS RECORDED										
							VALUE USE THE REVERSE OF THIS TRANSACTION. (ALSO			-							
							SEE NOTE TO TC 31J).										
412							ADJUSTMENT OF OTHER RELATED PROPERTY TO INCLUDE		-	-	- 1		-				08/26/94
							INVENTORY OF ANIMALS AND AGRICULTURE PRODUCTS WHEN										
							RECORDED VALUE EXCEEDS PHYSICAL INVENTORY										
A	1599						OTHER RELATED PROPERTY - ALLOWANCE								000- 599	61. 26	
													-		900-999		
									-	-	- 1		-				
				13	591	. 8	OTHER RELATED PROPERTY - ADJUSTMENTS										
									-	-		ı	-				
							NOTE: AT THIS TIME DECISION SHALL BE MADE AS TO						-				
							WHETHER THE RATE FOR ALLOWANCE FOR LOSS CHARGES										
							SHOULD BE ADJUSTED.										
							NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED										
							VALUE.										
413							TO CLOSE VARIOUS MANUFACTURING SUPPLIES AND				- 1						11/01/88
							MATERIALS INVENTORY SUBACCOUNTS TO		-		I		ı	-			
							YEAR- END- BALANCE						-				
							NOTE: THE SUBACCOUNT BALANCES . 2 THROUGH . 9										
							EITHER DEBIT OR CREDIT SHOULD BE CLOSED OUT AND										
							ROLLED UP TO 1530. 1. THIS BALANCING AMOUNT MAY BE										
							EITHER A DEBIT OR CREDIT AMOUNT.										
							NOTE: THIS ENTRY WILL BE USED ONLY FOR THOSE										
							SYSTEMS MAINTAINING A COST SUBSIDIARY TO GL										
							ACCOUNTS OTHERWISE USE ONLY IN SEPARATELY										
							MAINTAINED COST ACCOUNTING SYSTEMS.										

Marc	n 21,	1997					HHS TRANSACTIO	IN CODES		PAGE 252
								T- L   C- P   G- N   A- B   D- R   F- U		
	GL			GL				ATH   ATH   TRN   APR   PRG   CST		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	SRC   TMG   TYP   CAT   FIN   CAT   FD-GRP	OBJECT CLASS	ON

TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	S	SRC	TMG	TY	P   CA	AT   I	IN	CAT	FD- GRP	OBJECT CLASS	ON
414						TO CLOSE THE VARIOUS WORK-IN-PROCESS SUBACCOUNTS	1	ı		ı	ı	1			I		11/01/88
						TO YEAR-END BALANCE	'	i		i I					! 		117 017 00
						NOTE: THE SUBACCOUNT BALANCES . 2 THROUGH . 9		i		i I	i				! 		
						EITHER DEBIT OR CREDIT SHOULD BE CLOSED OUT AND		i		! 	i	' 					
						ROLLED UP TO 1540. 1. THIS BALANCING AMOUNT MAY BE	i	i		i I	i	i	ï				
						EITHER A DEBIT OR CREDIT AMOUNT.	i	i		i I	i	i	ï				
							i	i		i	i	i	i				
						NOTE: THIS ENTRY WILL BE USED ONLY FOR THOSE	i	i		i	i	i	i				
						SYSTEMS MAINTAINING A COST SUBSIDIARY TO GL	i	i		i I	i	i	i				
						ACCOUNTS; OTHERWISE USE ONLY IN SEPARATELY	i	i		i I	i	i	i				
						MAINTAINED COST ACCOUNTING SYSTEM	i	i		i i	i	i	i		i I		
							·	·				·			•		
415						TO CLOSE OUT VARIOUS FINISHED GOODS SUBACCOUNTS TO	- 1	1		I	1	-	-		l		11/01/88
						YEAR- END BALANCE	i	İ		ĺ	Ĺ	İ	ĺ				
						NOTE: THE SUBACCOUNT BALANCE . 2 THROUGH . 9 EITHER											
						DEBIT OR CREDIT SHOULD BE CLOSED OUT AND ROLLED UP											
						TO 1550. 1. THIS BALANCING AMOUNT MAY BE EITHER A											
						DEBIT OR A CREDIT AMOUNT.											
						NOTE: THIS ENTRY WILL BE USED ONLY FOR THOSE											
						SYSTEMS MAINTAINING A COST SUBSIDIARY TO GL					1				l		
						ACCOUNTS; OTHERWISE USE ONLY IN SEPARATELY									l		
						MAINTAINED COST ACCOUNTING SYSTEM							- 1		l		
416						TO CLOSE VARIOUS INVENTORY FOR RESALE SUBACCOUNTS											11/01/88
						TO YEAR-END BALANCE							- 1				
													- 1				
A	1520		. 1			INVENTORY (FOR SALE), NET - YEAR-END BALANCE							- 1		000-029	81. 92	
													- 1		900-909		
													- 1				
	1520		. 7			INVENTORY (FOR SALE), NET - SPOILAGE							- 1		000-029		
													- 1		900-909		
													- 1				
	1520		. 8			INVENTORY (FOR SALE), NET - ADJUSTMENTS							- 1		000-029		
													- 1		900-909		
	1520		. 9			INVENTORY (FOR SALE), NET - ISSUANCES									000-029		
															900-909		
													- 1				
				1520	. 1	INVENTORY (FOR SALE), NET - YEAR-END BALANCE											

| T- L | C- P | G- N | A- B | D- R | F- U | GLGL| ATH | ATH | TRN | APR | PRG | CST | UPDATED SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP TC# DR OBJECT CLASS ON 1520 INVENTORY (FOR SALE), NET - PURCHASES . 2 INVENTORY (FOR SALE), NET - DONATIONS 1520 . 3 1520 . 4 INVENTORY (FOR SALE), NET - TNFRS FRM OTH INVENTORIES 1520 . 8 INVENTORY (FOR SALE), NET - ADJUSTMENTS NOTE: THE SUBACCOUNT BALANCES . 2 THRU . 9 EXCLUSIVE OF . 6, EITHER DEBIT OR CREDIT SHOULD BE CLOSED OUT AND AND ROLLED UP TO 1520. 1. THE BALANCING AMOUNT MAY BE EITHER A DEBIT OR CREDIT AMOUNT. NOTE: THIS ENTRY WILL BE USED ONLY FOR THOSE SYSTEMS MAINTAINING COST SUBSIDIARY TO GL ACCOUNTS: OTHERWISE USE ONLY IN SEPARATELY MAINTAINED COST ACCOUNTING SYSTEM 417 RECLASSIFICATION OF EXPENSE TO EARMARK AS 09/30/92 EXTRAORDINARY ITEM IN FINANCIAL STATEMENT A 7300 EXTRAORDINARY ITEMS 000-599 61. 1W 900-999 EXPENSE - RECLASSIFIED AS EXTRAORDINARY ITEM 6108 TO RECORD THE WITHDRAWAL OF MISCELLANEOUS RECEIPTS 418 09/29/95 COLLECTED FOR THE TREASURY A 2990 OTHER LIABILITIES 700-899 33. 21-33. 2Z, 61. 1J, GOVERNMENT 61. 1H, 61. 45, 61. 48, G N NON-GOVERNMENT 61. 4P-61. 4R, 61. 4W, 61.64, 61.65, 61. 76-61. 78, 61. 7D-61. 7F,

99.00

7	TC#	GL DR	SUB	COST	GL CR SUI	B COST	DESCRI PTI ON	<b>A</b> T	TH   A	ТН	rn	APR	PRO	R   F- U G   CST I   CAT		OBJECT CLASS	UPDATED ON
								ı	ı	ı	ı	ı		ı	I		
					1015		COLLECTIONS	i	i	i	i	i		i	İ		
															1		
							NOTE: THE TOTAL OF CASH COLLECTED FOR TREASURY							1			
							MUST BE CLOSED TO THE LIABILITY ACCOUNT PRIOR TO										
							PREPARING THE TRIAL BALANCE AND SUBMISSION TO										
							TRASURY VIA FACTS.								1		
4	121						TO RECORD CUMULATIVE INVESTED CAPITAL USED THIS	ı	ı	ı	ı	ı		1	1		09/25/92
							FISCAL YEAR TO FINANCE UNFUNDED AND FUTURE FUNDED	i	i	i	i	i		i	i		
							EXPENSES OF OPERATION	i	i	i	i	i		i	i		
								i	i	i	i	i		i	i		
	Α	3211					INVESTMENT IN CAPITAL ASSETS	i	i	i	i	i		i	030-599	81. 91	
								i	i	i	i	i		i	910-999		
								i	i	i	i	i		i	1		
					5700		APPROPRIATED CAPITAL USED	i	i	i	i	i		i	İ		
								i	i	i	i	i		i	i		
							NOTE: THIS INCLUDES THE FY TOTALS OF UNFUNDED AND	i	i		i			i	1		
							FUTURE FUNDED EXPENSES RECORDED IN ACCOUNTS 6103	i			i			i	1		
							AND 6902.			1				1	I		
							HID GOOD.	1	1					1	1		
							NOTE: ALSO SEE TC 422 FOR APPROPRIATED CAPITAL	1	1					1	1		
							USED FOR INVENTORY ISSUES.		-		- 1			1	1		
							USED FOR INVENTORI ISSUES.				- 1			1	1		
							NOTE. TO 401 AND 400 INCLUDE THE COCTS DELATED TO	- 1	- 1		- 1			1			
							NOTE: TC 421 AND 422 INCLUDE THE COSTS RELATED TO ASSETS FUNDED IN PREVIOUS PERIODS. eXCLUDED ARE		-					1	1		
								-	-	-	- 1			1			
							THE UNFUNDED EXPENSES THAT HAVE NO FINANCING	!	-		. !			!			
							SOURCE (ACCOUNTS 6903, 6904 AND 6905).	ı	ı	ı	- 1	ı		ı			
4	122						TO REDUCE INVESTED CAPITAL FOR ISSUES FROM	I			- 1			1	1		09/25/92
							INVENTORIES AND OTHER RELATED COSTS								1		
															1		
	A	3211					INVESTMENT IN CAPITAL ASSETS								1	81. 91	
					5700		APPROPRIATED CAPITAL USED										

TC#	GL DR	SUB	COST	GL CR SUB	COST	DESCRI PTI ON	<b>AT</b>	TH   A7	- P   G- TH   TR MG   TY	RN   AP	R   PR	CG   C	ST		OBJECT CLASS	UPDATED ON
						NOTE: THIS INCLUDES THE FY TOTAL OF EXPENSES RELATED TO INVENTORIES FUNDED IN PREVIOUS PERIODS										
						RECORDED IN ACCOUNTS 6500 AND 6107.										
424						TO REDUCE DONATED EQUITY FOR ASSETS CONSUMED		1	I		1	1				09/30/92
						THROUGH DEPRECIATION			l I	1	l I	1	l I			
A	3400					DONATIONS AND OTHER ITEMS	 	;   	İ	 	   	i I	 	000- 599 900- 999	81. 91	
				5604		OTHER DONATED REVENUE										
						NOTE: THIS ENTRY FOLLOWS TC 321 WHICH RECORDS THE	i	i		i		i	i			
						DEPRECIATION EXPENSE. THE ENTRY CAN BE MADE ONCE	İ	i	i	i	İ	i	i			
						YEARLY IN CONJUNCTION WITH TC 421 WHEN REDUCING			-							
						INVESTED CAPITAL FOR DEPRECIATION ON PURCHASED	-		-	1						
						ASSETS.					-					
425						TO REDUCE TRANSFERRED-IN EQUITY FOR ASSETS	1	1	1	1	1	1				09/30/92
423						CONSUMED THROUGH DEPRECIATION		i				i	 			03/30/32
						22.120.111.0.1	i	i	i	i	i	i	i			
A	3220					TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT	i	i	i	i	i	i	i	000-599	81. 91	
							i	i	i	i	i	i	i	900-999		
							İ	İ	İ	İ	İ	İ	ĺ			
				5903		REVENUE - ALL OTHER SOURCES	- 1		- [	1		-	- 1			
										-1						
						NOTE: THIS ENTRY FOLLOWS TC 321 WHICH RECORDS THE			-							
						DEPRECIATION EXPENSE. THE ENTRY CAN BE MADE ONCE			-	-1						
						YEARLY IN CONJUNCTION WITH TC 421 WHEN REDUCING										
						INVESTED CAPITAL FOR DEPRECIATION ON PURCHASED				-						
						ASSETS.	I					I				
426						TO REDUCE DONATED EQUITY FOR ISSUES FROM INVENTORY	1	1	ı	1	1	ı	ı			09/30/92
						•	i	i	i	i	i	i	i			
A	3400					DONATIONS AND OTHER ITEMS	İ	İ	ĺ	i	İ	i	i	000-399	81. 91	
								İ	Ì	1	1	i	ĺ	900-959		
							1		1			-	ĺ			

March 21, 1007		inio Transaction c	ODLO								I AGE 200
			T-	L   C- 1	P   G-	N   A-	B   D-	R   F-	U		
GL	GL		AT	H   AT	H   TR	RN   AI	PR   PI	RG   CS	T		UPDATED
TC# DR SUB COST	CR SUB COST	DESCRI PTI ON	SR	C   TM	G   TY	<b>P</b>   <b>C</b> A	T F	N   CA	T   FD- GRP	OBJECT CLASS	ON
	5604	OTHER DONATED REVENUE	1	1				1	1		
			ı	1	1			1	1		
		NOTE: THIS ENTRY FOLLOWS TC 30B WHICH RECORDS THE	ı	1	1			1	1		
		ISSUES EXPENSE. THE ENTRY CAN BE MADE ONCE YEARLY	İ	i	İ	Ì	i	i	i		
		IN CONJUNCTION WITH TC 422 WHEN REDUCING INVESTED	İ	i	Ì	Ì	İ	i	i		
		CAPITAL FOR PURCHASED INVENTORIES.	ı	1	1			1	1		
427		TO REDUCE TRANSFERRED-IN EQUITY FOR ISSUES FROM	1	1	ı	1	1	1	1		09/30/92
		INVENTORY	i	i	i	i	i	i	i		
			i	i	i	i	i	i	i		
A 3220		TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT	i	i	i	i	i	i	000-399	81. 91	
			i	i	i	i	i	i	900-959		
			i	i	i	i	i	i	i		
	5903	REVENUE - ALL OTHER SOURCES	i	i	i	i	i	i	i		
			i	i	i	i	i	i	i		
		NOTE: THIS ENTRY FOLLOWS TC 30B WHICH RECORDS THE	i	i	i	i	i	i	i		
		ISSUES EXPENSE. THE ENTRY CAN BE MOADE ONCE	i	i	i	i	i	i	i		
		YEARLY IN CONJUNCTION WITH TC 422 WHEN REDUCING	i	i	i	i	i	i	i		
		INVESTED CAPITAL FOR ISSUES OF PURCHASED	i	i	İ	i	' 	i	i		
		INVENTORIES.	i	i		i	i	i	i		
		1.112.12.332.22.51	'		1	'	'	'	1		
428		TO REDUCE DONATED EQUITY FOR BOOK VALUE OF ASSETS	ı	1	ı	1	ı	1	1		09/30/92
140		DI SPOSED OF	i	i	İ	i	' 	i	i		00/00/02
			i	i		i	i	i	i		
A 3400		DONATIONS AND OTHER ITEMS	i	i		i	' 	i	000- 599		
11 0100		DOMITORS AND STREET TEMP		i				i	900-999		
				i	ı		' 	i	000 000		
	1739	ACCUMULATED DEPRECIATION ON BUILDINGS		i	ı		' 	i	i I	61. 36, 61. 37	
	1700	NOOMELITIES SERVICE THE ON SOLIDINGS		i	ı		' 	i	i I	01.00, 01.07	
	1749	ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND		i	ı			i	l I	61. 31	
	1740	FACILITIES	ı	1				1	1	01. 01	
		INVIDENTE	l I	1	l I	1	l J	1	I I		
	1759	ACCUMULATED DEPRECIATION ON EQUIPMENT	l I	1	l I	1	1	1	I I	61. 3A, 61. 3B	
	1133	ACCOMPENIED DELECTRITOR ON EQUIPMENT	 	1	1	1		1	1	01. JA, U1. JD	
	1839	ACCUMULATED AMORTIZATION ON IT (ADP AND TC)	l I	1	l I	1		1	1	61. 3C	
	1009		l i	1	l I	- [	l J	1	1	01. 36	
		SOFTWARE	l i	1	l i	1	l J	1	1		
			I	1	ı	-	1	1	1		

	GL.			GL									- R   F- U RG   CST			UPDATED
TC#	DR	SUB (	COST	CR	SUB	COST	DESCRI PTI ON							FD- GRP	OBJECT CLASS	ON
							NOTE: THIS TRANSACTION FOLLOWS TC 261							I		
							TRANSFERRING ASSET COST TO ACCUMULATED									
							DEPRECIATION ACCOUNT TO ARRIVE AT BOOK VALUE.									
							NOTE: NO GAIN OR LOSS IS TAKEN UNLESS THE DONATED									
							PROPERTY IS SOLD. IF SOLD, FOLLOW BY tc 264 FOR A									
							GAIN OR BY TC 26B FOR A LOSS.									
429							TO REDUCE TRANSFERRED-IN EQUITY FOR BOOK VALUE OF		1		1		1	ı		09/30/92
423							ASSETS DISPOSED OF	1			- 1		1	1		09/30/92
							ASSETS DISPUSED OF	- 1	-		- 1	- 1	1	1		
	3220						TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT						1	000- 599		
А	3220						TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT						1	900-999		
													1	900-999		
				1739			ACCUMULATED DEPRECIATION ON BUILDINGS	1			1		1	1	61. 36, 61. 37	
				1733			ACCUMPLATED DEFRECIATION ON BUILDINGS	1						1	01. 30, 01. 37	
				1749			ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND						1	1	61. 31	
				1743	'		FACILITIES	1			- 1		1	1	01. 31	
							FACILITIES	1			1		1	1		
				1759			ACCUMULATED DEPRECIATION ON EQUIPMENT	1						1	61. 3A, 61. 3B	
				1755			ACCUMPLATED DETRECTATION ON EQUITMENT	1				1	1	1	01. 3A, 01. 3D	
				1839			ACCUMULATED AMORTIZATION ON IT (ADP AND TC)	1				1	1	1	61. 3C	
				1000			SOFTWARE		l I		1		1	l I	01. 30	
							SOI I WILL		 	 	1		1	I I		
							NOTE: THIS TRANSACTION FOLLOWS TC 261		 	 	1		1	I I		
							TRANSFERRING ASSET COST TO ACCUMULATED		1				1	I I		
							DEPRECIATION ACCOUNT TO ARRIVE AT BOOK VALUE.	1	1		1	1	1	l I		
							DEFRECIATION ACCOUNT TO ARRIVE AT BOOK VALUE.	1				1	1	1		
							NOTE: NO GAIN OR LOSS IS TAKEN UNLESS PROPERTY	1 1	 	ı	 	ı	1	I I		
							TRANSFERRED-IN WITHOUT REIMBURSEMENT IS SOLD. IF	1 	 	l I	l I	ı	1	I I		
							SOLD, FOLLOW BY TC 264 FOR A GAIN OR BY TC 26B FOR		 	 	1		1	I I		
							A LOSS.		 	 	1		1	I I		
							2000.	1	1	1	ı	1	1	1		
451							TO RECORD DIFFERENCE BETWEEN AGENCY FUND BALANCE	1	1	I		I	1	I		11/01/88
							AND AMOUNT REPORTED BY TREASURY AT YEAR-END	ĺ	i	i	i	i	i	I		
								i	i	i	i	i	i	Ī		
Α	1011						AUTHORI TY	i	i	i	i	i	i	000-599	81. 92	
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TC#	GL DR	SUB	COST	GL CR SUB	COST	DESCRI PTI ON	A	- L   C TH   A' RC   T	ТН	ΓRN	APR	PR	GCS	Т	FD- GRP	OBJECT CLASS	UPDATED ON
							I		I	ı				ı			
				2400		LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS	-										
						AND UNRECONCILED CASH BALANCES											
						NOTE: RECORD THE REVERSE OF THIS TO IF AGENCY											
						BALANCE IS GREATER THAN THE AMOUNT REPORTED BY											
						TREASURY. ALL DIFFERENCES MUST BE RESOLVED AND											
						CORRECTED.	- 1			-							
400						METHODAMAL OF ODLICATED AND INODITIONED DALANCES					1						11/04/01
489						WI THDRAWAL OF OBLIGATED AND UNOBLIGATED BALANCES		-			i		-				11/04/91
						OF CANCELLED ANNUAL AND MULTIPLE YEAR BALANCES		-			ļ i		-	-			
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F	A 3100					APPROPRIATED CAPITAL		-			1	1	1	- 1	100-399	61. 1Y	
								-			1	1	1	- 1	940- 959 980- 999		
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				1011		AUTHORI TY	1					1					
				1011		AUTHORI I I						1	1	1			
						NOTE: THESE WITHDRAWALS APPLY TO THE CONCELLATION					 	1	1	1			
						OF FY 83 AND PRIOR "M" ACCOUNT BALANCES, THE					 	1	1	1			
						WI THDRAWAL OF FY 84 CANCELLATIONS, AND SUBSEQUENT					 	1	i	i			
						"M" ACCOUNT BALANCES, AND OTHER LATER YEAR					 	1	i	i			
						CANCELLATIONS.	i	i				i	i	i			
							'	'	'			'	'	'			
501						ISSUANCE OF PUBLIC ASSISTANCE DEFERRAL NOTICE	- 1										10/19/92
I	A 9700					CONTINGENT ACCOUNTS - CONTROL				- 1					000-599	25 AND 41	
															900-999		
										- 1							
				9771		CONTINGENT ACCOUNTS PAYABLE - DEFERRALS	-			- 1							
							-			- 1							
						NOTE: HCFA ENTRIES ONLY - PUBLIC ASSISTANCE	- 1			- 1							
						CONTI NGENCI ES				-							
503						ISSUANCE OF PUBLIC ASSISTANCE DISALLOWANCE NOTICE	1	ı	ı			ı	1	1			10/19/92
303						UPON DISAPPROVAL OF DEFERRED EXPENDITURES	I I	 	1		 	I I	1	1			10/13/32
						OF OR DESCRIPTIONAL OF DEFERRED EXTERNITORES	I	- 1	- 1			I	1	- 1			

| T-L | C-P | G-N | A-B | D-R | F-U | GLGL|ATH|ATH|TRN|APR|PRG|CST| UPDATED DR SUB COST CR SUB COST DESCRI PTI ON | SRC | TMG | TYP | CAT | FIN | CAT | FD-GRP OBJECT CLASS ON TC# A 6905 OTHER EXPENSES - UNFUNDED 000-599 25 AND 41 900-999 2920 CONTINGENT LIABILITIES U UNFUNDED NOTE: OPDIV HAS WITHHELD FUNDS, AMOUNT SUBJECT TO APPROVAL BY PROGRAM PARTICIPANT. NOTE: HCFA ENTRIES ONLY - PUBLIC ASSISTANCE CONTI NGENCI ES 9AA CLOSING DISBURSING FUND SUBSIDIARY ACCOUNTS TO 11/04/91 AUTHORITY FOR YEAR-END FUND BALANCE WITH TREASURY AND TO CLOSE TRANSFERS WITHOUT REIMBURSEMENT TO INVESTMENTS IN CAPITAL ASSETS CLOSING * 1012 TO 1011 * A 1012 DISBURSEMENTS (OTHER THAN PAYROLL) 000-599 82.00 900-999 1011 AUTHORI TY CLOSING * 1013 TO 1011 * 11/04/91 9AB A 1013 DISBURSEMENTS (PAYROLL) 000-599 82.00 900-999 1011 AUTHORI TY 9AC CLOSING * 1014 TO 1011 * 11/04/91 A 1014 FOREI GN DI SBURSEMENTS 000-599 82.00 900-999

Mar	ch 21,	1997				HHS TRANSACTION			<b>.</b>	** 1 *	<b>.</b>				PAGE 260
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TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SI	RC   TM	IG   TY	TP   CA	T FI	N   CAT	FD-GRP	OBJECT CLASS	ON
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				1011		AUTHORI TY							I		
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9AD						CLOSING * 1015 TO 1011 *							1		11/04/91
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	A 101	1				AUTHORI TY							000-599	82. 00	
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				1015		COLLECTI ONS				1	-		I		
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9AF						CLOSING * 3230 TO 3211 *	1	1	ı	1	ı		I		11/04/91
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	A 321	.1				INVESTMENT IN CAPITAL ASSETS	i	i	i	i	i	i	000-599	82. 00	
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				3230		TRANSFERS-OUT TO OTHERS WITHOUT REIMBURSEMENT	i	i	i	i	i	i	i I		
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9BA						CLOSING REVENUE AND GAIN ACCOUNTS AND EXPENSE AND	1	1	ı	1	ı	1	I.		11/04/91
02.1						LOSS ACCOUNTS TO NET RESULTS OF OPERATIONS		i	' 	i	i		I		11, 01, 01
						Edds Accounts to All Resolution of Orlanditoria		i		i			1		
						CLOSING * 5100 TO 3320 *		' '			1		I		
						CLOSTING 0100 10 0000		' '			1		I		
	A 510	10				REVENUE FROM GOODS SOLD	1	1	1		1	1	000-599	82. 00	
	A 310	G				GOVERNMENT			   X	, l			900-599	δ2. 00	
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9BB						CLOSING * 5200 TO 3320 *	-	1		-		1	1		11/04/91
	A #00	<b>10</b>				DESIGNATE EDGIA CEDIA CEC DROM SES		1		-		1		00.00	
	A 520					REVENUE FROM SERVICES PROVIDED		1				1	000-599	82. 00	
		G				GOVERNMENT		1	X			-	900-999		
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Marci	n 21, 1	1997			HHS	IRANSACII UN CUDI	2							PAGE 261
						7	- L   C	- P   G	- N   A-	B   D-	R   F-	U		
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10#	DK	30b C031	CR SUB	C031	DESCRIPTION	15	ike   11	WIG   I	IF   C	11   1.1	N   CA	II   ID-GKF	OBJECT CLASS	ON
ODC				CI OC	SING * 5301 TO 3320 *	1						1		11/04/91
9BC				CLUS	31NG * 5301 10 3320 *	1	- 1		- 1	- 1	1	I		11/04/91
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A	5301			I NTERES	ST REVENUE EARNED - RETAINED BY AGENO	CY						000-599	82. 00	
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9BD				CLUS	SING * 5400 TO 3320 *	!			- 1		!	1		11/04/91
						I			- 1	-	-	I		
A	5400			BENEFI T	Γ PROGRAM REVENUE							000-599	82. 00	
		G		GO	OVERNMENT	1		2	X			900-999		
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			3320	NET RES	SULTS OF OPERATIONS	i	i	i	i	i	i	i		
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9BE				CLOS	SING * 5500 TO 3320 *		!				!	1		11/04/91
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A	5500			I NSURAN	NCE AND GUARANTEE PREMIUM REVENUE							000-599	82. 00	
		N		NO	ON- GOVERNMENT	1		2	X			900-999		
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			3320	NET RES	SULTS OF OPERATIONS	i	i	i	Ĺ	i	i	i		
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9BF				CI OS	SING * 5601 TO 3320 *	1	1	1	1			1		11/04/91
3DI				CLUS	31NG 3001 10 3320	1	- 1	- 1	- 1		- 1	1		11/04/91
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A	5601				D FOR TRAVEL EXPENSE - CASH RETAINED	RA	- 1		- 1	1	-	000-599	82. 00	
				AGENCY		1	- 1			-	-	900-999		
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			3320	NET RES	SULTS OF OPERATIONS	1	- 1		1	-	1	1		
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March	21, 1	1997				HHS	TRANSACTION CO	DES								PAGE 262
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0.70						GY 0GY VG + - F000 F0 0000 +										44 (04 (04
9BG						CLOSING * 5602 TO 3320 *		I	1		l	l	l	I		11/04/91
											l					
A	5602					DONATED FOR TRAVEL EXPENSE - VALUE OF								000-599	82. 00	
						SERVI CES- I N- KI ND								900-999		
		N				NON- GOVERNMENT		1		X	l		1	1		
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9BH						CLOSING * 5603 TO 3320 *										11/04/91
A	5603					DONATED FOR TRAVEL EXPENSE - CASH RETAINE	ED BY							000-599	82. 00	
						TRAVELER		1				I	1	900-999		
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				3320		NET RESULTS OF OPERATIONS								1		
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9BJ						CLOSING * 5604 TO 3320 *										11/04/91
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Α	5604					OTHER DONATED REVENUE		i	i	I I	I	i.	i.	000- 599	82. 00	
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				3320		NET RESULTS OF OPERATIONS		1				  -		1		
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9BK						CLOSING * 5700 TO 3320 *										11/04/91
A	5700					APPROPRIATED CAPITAL USED		I	1		l	I	I	1	82. 00	
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				3320		NET RESULTS OF OPERATIONS					' 			i I		
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9BM						CLOSING * 5902 TO 3320 *		[		I	l	I		I		11/04/91
														1		
A	5902					INTRA-OFFICE SALES REVENUE - TRANSFERS OU	JΤ							000-599	82. 00	
		G				GOVERNMENT				X				900-999		
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				3320		NET RESULTS OF OPERATIONS		i	i			i i	i	i		
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March 21, 1997	HHS TRANSACTION CODES	PAGE	263
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OBN						GLOGING * 7000 M0 0000 *										11/01/01
9BN						CLOSING * 5903 TO 3320 *	l		- 1	- 1	-	- 1				11/04/91
A	5903					REVENUE - ALL OTHER SOURCES								000-599	82. 00	
		G				GOVERNMENT	1	- 1	1	X	- 1	- 1	- 1	900-999		
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				3320		NET RESULTS OF OPERATIONS				-		-				
9BP						CLOSING * 7111 TO 3320 *	1	1	1	1	1	1	1			11/04/91
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						GATING ON PLODOGRAPION OF AGGREGATION PROPERTY OF		!	!	!	!					
A	7111					GAINS ON DISPOSITION OF ASSETS - BOOK VALUE OF	l		- 1	- 1	-	- 1		000-599	82. 00	
						ASSET								900-999		
				3320		NET RESULTS OF OPERATIONS	1	- 1	- 1	- 1	- 1	- 1	- 1			
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9BQ						CLOSING * 7112 TO 3320 *										11/04/91
A	7112					GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE	1	- 1	- 1	1	- 1	- 1	1	000-599	82. 00	
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				3320		NET RESULTS OF OPERATIONS	ı		- 1	- 1	- 1	- 1				
9BR						CLOSING * 7190 TO 3320 *	1	- 1	- 1	1	- 1	1	1			11/04/91
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	7100					OTHER CALVO		- 1	!			- !	- !	000 500	00.00	
A	7190					OTHER GAINS	1	I	I	- 1	I	- 1		000- 599	82. 00	
														900-999		
				3320		NET RESULTS OF OPERATIONS	I	1	- 1	1	- 1	- 1	- 1			
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9BS						CLOSING * 7300 TO 3320 *										11/04/91
A	7300					EXTRAORDI NARY I TEMS	1	- 1	- 1	- 1	1	- 1	- 1	000-599	82. 00	
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				3320		NET RESULTS OF OPERATIONS										
						NOTE: IF BALANCE OF 7300 IS A DEBIT, THEN REVERSE	1			- 1	- 1	- 1	- 1			
						THIS TRANSACTION	i	i	i	i	i	i	i			
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9BT						CLOSING * 7600 TO 3320 *										11/04/91
A	7600					CHANGES IN ACTUARIAL LIABILITY	1			- 1	- 1	- 1	- 1	000-599	82. 00	
							i	i	i	i	i	i	i	900-999		
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				3320		NET RESULTS OF OPERATIONS										
						NOTE: IF BALANCE OF 7600 IS A DEBIT, THEN REVERSE	1			- 1	1	- 1	- 1			
						THIS TRANSACTION.	i	i	i	i	i	i	i			
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9CA						CLOSING * 6101 TO 3320 *										11/04/91
A	3320					NET RESULTS OF OPERATIONS	1			- 1	- 1	- 1	- 1	000-599	82. 00	
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				6101		OPERATI NG/PROGRAM EXPENSES										
9СВ						CLOSING * 6102 TO 3320 *	1	- 1	- 1	- 1	1	1	- 1			11/04/91
002						0102 10 0020				- 1		- 1				11, 01, 01
	2225					NEW PROVINCE OF OPENING	I .	- 1		- !			- 1	000 #05		
A	3320					NET RESULTS OF OPERATIONS	1			- 1	-	- 1	- 1	000- 599	82. 00	
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				6102		INTRA-OFFICE PURCHASES EXPENSE - TRANSFERS IN	i	- 1	- 1	1	1	1	i			
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March	21, 18	997				HIS TRANSA	ACTION CODE	20							PAGE 200
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		CIID	COST	CR SUB	COST	DESCRI PTI ON							FD- GRP	OBJECT CLASS	ON
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9CC						CLOSING * 6103 TO 3320 *									11/04/91
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Α	6103					EXPENSE - COST CAPITALIZED	1	- 1	- 1	1	1	1	000-599	82. 00	
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				3320		NET RESULTS OF OPERATIONS									
9CD						CLOSING * 6104 TO 3220 *	ı	1	1	1	1	1	I .		11/04/91
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A	3320					NET RESULTS OF OPERATIONS							000-599	82. 00	
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				6104		EXPENSE - CASH DISCOUNTS LOST/NOT TAKEN	i	i	i	i	i	İ	İ		
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9CE						CLOSING * 6105 TO 3320 *									11/04/91
A	3320					NET RESULTS OF OPERATIONS	1			1	1		000-599	82. 00	
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				6105		EXPENSE - PRICE VARIATION/CASH DISCOUNTS TAKEN					-				
9CF						CLOSING * 6106 TO 3320 *	1	- 1	- 1	1	1	1	I		11/04/91
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A	3320					NET RESULTS OF OPERATIONS	l			- 1			000-599	82. 00	
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				6106		EXPENSE - BAD DEBT									
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							'	'	'			'			
9CG						CLOSING * 6107 TO 3320 *	ī	1	1	1		1	ı		11/04/91
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A	3320					NET RESULTS OF OPERATIONS							000-599	82. 00	
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				6107		SUPPLIES AND MATERIALS ISSUED FROM INVENTORY	i	i	i	i	i	i	i I		
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March 21, 1997	HHS TRANSACTION CODES	PAGE	266
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							<b>T</b> -	- L   C	C- P   G	- N   A-	B   D-	R   F-	- U			
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9СН						CLOSI NG * 6310 TO 3320 *	1	1	1	1	1	1	1			11/04/91
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	A 33	220				NET RESULTS OF OPERATIONS	!					1		000- 599	82. 00	
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				6310		INTEREST EXPENSES ON BORROWING FROM TREASURY	I			- 1				000-599	82. 00	
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9CJ						CLOSING * 6320 TO 3320 *	1									11/04/91
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	A 33	320				NET RESULTS OF OPERATIONS	i	i	i	Ĺ	i	i	i	000-599	82. 00	
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9CK						CLOSING * 6330 TO 3320 *	!	!				!				11/04/91
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9CM						CLOSING * 6400 TO 3320 *	1					- 1				11/04/91
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9CN						CLOSING * 6500 TO 3320 *									11/04/91
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9CP						CLOSING * 6600 TO 3320 *	1								11/04/91
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9CQ						CLOSING * 7300 TO 3320 *	1	- 1	- 1	1	1	1	1		09/25/92
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9CR						CLOSING * 6901 TO 3320 *	1	1	1	1	1	1	1		11/04/91
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9CS						CLOSING * 6902 TO 3320 *	1		ı		ı	- 1			11/04/91
A	3320					NET RESULTS OF OPERATIONS	1							82. 00	
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9CT						CLOSING * 6903 T03320 *			-				I		11/04/91
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9CU						CLOSING * 6904 TO 3320 *	ı	1	1	1	1	1	1		11/04/91
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9CV						CLOSING * 6905 TO 3320 *		- 1							11/04/91
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9CW						CLOSING * 7211 TO 3320 *	1	1	1	1	- 1	- 1	1		11/04/91
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9CX						CLOSING * 7212 TO 3320 *	1	1					1		11/04/91
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				7212		LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE	:	- 1							
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9CY						CLOSING * 7290 TO 3320 *	j	1	1	1	1	1	1		11/04/91
901						CLUSTING 1630 IO 3320	1	1		- !			1		11/04/91
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	A 3320	0				NET RESULTS OF OPERATIONS		- 1						82. 00	
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9CZ						CLOSING * 7600 TO 3320 *	1	- 1	1	1		ı	1	1		08/18/95
OCE						02001Nd 7000 10 0020						l I	1	1		00/10/00
Α.	3320					NET RESULTS OF OPERATIONS	1	-	- 1	- 1		 	1	000-599	82. 00	
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				7600		CHANGES IN ACTUARIAL LIABILITY	I			ı			1			
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						NOTE: IF BALANCE OF 7600 IS A CREDIT, THEN				- 1						
						REVERSE THIS TRANSACTION.										
9DB						CLOSING * 5302 TO 5990 *	- 1						1			09/29/95
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A	5302					INTEREST REVENUE EARNED - GENERAL/TRUST FUND	- 1		-	- 1			1	700-899	82. 00	
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9DC						CLOSING * 5303 TO 5990 *								1		09/29/95
anc						CT021MG * 2202 10 2330 *	!	- !		- 1			!			09/29/95
							!			- !			!			
A	5303					INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON				- 1			1	700-899	82. 00	
						DELINQUENT ACCOUNTS - GENERAL/TRUST FUND RECEIPTS	ı			1			1			
		N				NON- GOVERNMENT				X			1			
										- 1			1			
				5990		CONTRA REVENUE - COLLECTED FOR OTHERS				- 1			1			
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9DD						CLOSI NG * 5901 TO 5990 *	ı	1	1			ı	1 1	ı		09/29/95
ODD						CLOSING 5501 10 5500		-	- 1			 	1 1			00/ 20/ 00
	5001					MCCCELLANEOUS DEVENUE SENERAL SERVICE FUND		-	- 1			  -		700 000	00.00	
A	5901					MI SCELLANEOUS REVENUE - GENERAL/TRUST FUND								700-899	82. 00	
						RECEI PTS			- 1							
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9DE						CLOSING * 6903 TO 6190 *	!	- 1								09/29/95
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A	6190					CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS										
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9EA						CLOSING * 7402 TO 3310 *										08/18/95
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A	3310					CUMULATIVE RESULTS OF OPERATIONS								000- 599	82. 00	
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				7402		PRIOR-YEAR FUNDED FECA EXPENSE			- 1	- 1		l				
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9EB						CLOSING * 7500 TO 3310 *	!	- !				l				11/04/91
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A	3310					CUMULATI VE RESULTS OF OPERATIONS								000- 599	82. 00	
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Marci	h 21,	1997				HHS TRANSACTIO	N CODE	S								PAGE 271
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9EC						CLOSING * 3320 TO 3310 *	- 1							l		11/04/91
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A	3310					CUMULATIVE RESULTS OF OPERATIONS	- 1	1		1	- 1			000- 599	82. 00	
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				3320		NET RESULTS OF OPERATIONS	i	i	i	i	i		i	I		
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						NOTE: IF 3320 HAS A CREDIT BALANCE, THEN REVERSE	i	i	i	ı,	i		' 	! 		
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9ED						CLOSING * 6906 TO 3320 *								  -		08/18/95
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A	3320					NET RESULTS OF OPERATIONS								000-599	82. 00	
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				6906		CURRENT-YEAR UNFUNDED FECA EXPENSE										
9EE						CLOSING * 7401 TO 3310 *								l		08/18/95
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A	3310					CUMULATIVE RESULTS OF OPERATIONS								000- 599	82. 00	
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				7401		PRIOR-YEAR UNFUNDED FECA EXPENSE	- 1	- 1	1	1	- 1		1	I		
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9FA						CLOSING UNUSED BUDGETARY RESOURCES ACCOUNTS (TO B)	E I	1	ı	1	1			I		11/04/91
0171						CARRIED FORWARD OR TO BE CARRIED AS	- , ,		' '				l I	! 		11/01/01
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						CLOSING * 4190 TO 4450 AND 4610 *		- 1		- 1			l I	 		
						CLOSING * 4120 TO 4450 AND 4612 *		-		- !						
A	4450					UNAPPORTIONED AUTHORITY - AVAILABLE				- 1				030-099	82. 00	
		D				DI RECT PROGRAM				-		X		910-939		
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	4612	AD AR BD BR		4120		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION CATEGORY A APPORT DIRECT PROGRAM CATEGORY A APPORT REIMBURSABLE PROGRAM CATEGORY B APPORT DIRECT PROGRAM CATEGORY B APPORT REIMBURSABLE PROGRAM APPROPRIATIONS ANTICIPATED - INDEFINITE		
9FB						CLOSING * 4160 TO 4450 AND 4612 *		11/04/91
A	4450	D R				UNAPPORTIONED AUTHORITY - AVAILABLE DIRECT PROGRAM REIMBURSABLE PROGRAM		
	4612	AD AR BD BR				ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION CATEGORY A APPORT DIRECT PROGRAM CATEGORY A APPORT REIMBURSABLE PROGRAM CATEGORY B APPORT REIMBURSABLE PROGRAM CATEGORY B APPORT REIMBURSABLE PROGRAM		
9FC						CLOSING * 4180 TO 4450 AND 4612 *		11/04/91
A	4450 4612	D R AD AR BD BR				UNAPPORTIONED AUTHORITY - AVAILABLE DIRECT PROGRAM REIMBURSABLE PROGRAM  ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION CATEGORY A APPORT DIRECT PROGRAM CATEGORY A APPORT REIMBURSABLE PROGRAM CATEGORY B APPORT DIRECT PROGRAM CATEGORY B APPORT REIMBURSABLE PROGRAM		
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9FD						CLOSING * 4210 TO 4450 AND 4612 *	I			-					07/30/96
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		D				DI RECT PROGRAM				-	X		900-9	39	
		R				REI MBURSABLE PROGRAM				-	X				
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	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION							100-3	99	
		AD				CATEGORY A APPORT DIRECT PROGRAM				X	X		940-9	959	
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM				X	X	.	980-9	99	
		BD				CATEGORY B APPORT DIRECT PROGRAM				X	X	.			
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1			X	X	.			
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				4210		ANTICIPATED REIMBURSEMENTS AND OTHER INCOME				1					
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9FE						CLOSING * 4420 TO 4450 AND 4612 *									07/30/96
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A	4220					REIMBURSABLE ORDERS ACCEPTED				1				82. 00	
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				4450		UNAPPORTIONED AUTHORITY - AVAILABLE				-			000-0	999	
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9FF						CLOSING * 4320 TO 4450 AND 4612 *				-					07/30/96
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A	4450					UNAPPORTIONED AUTHORITY - AVAILABLE				-			000-0		
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9FG							CLOSING * 4310 TO 4450 AND 4612 *				- 1				l		07/30/96
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	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION				- 1				100-399		
		AD					CATEGORY A APPORT DIRECT PROGRAM				- 1	X	X		940-959		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM			- 1	- 1	X	X		980-999		
		BD					CATEGORY B APPORT DIRECT PROGRAM			- 1	- 1	X	X		l		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1		- 1	- 1	X	X				
											- 1				l		
				431	10		ANTI CI PATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS								l		
								- 1			- 1						
9FH							CLOSING * 4320 TO 4450 AND 4612 *				- 1				l		07/30/96
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A	4320						ACTUAL RECOVERIES OF PRIOR YEAR OBLIGATIONS				- 1				l	82. 00	
		C					CURRENT AUTHORITY	-		<b>X</b>	- 1						
		P					PERMANENT AUTHORITY			<b>X</b>	- 1				l		
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				445	50		UNAPPORTIONED AUTHORITY - AVAILABLE	-			- 1				000-099		
					D		DI RECT PROGRAM	-			- 1		X		900-939		
					R		REI MBURSABLE PROGRAM	-			- 1		X				

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					AR BD		CATEGORY A APPORT REIMBURSABLE PROGRAM	ļ							- 1	980- 999		
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9FJ							CLOSING * 4420 TO 4450 AND 4612 *	1			ı	1	ı	1	1			11/04/91
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				110	D		DI RECT PROGRAM			 	1	1		X	1	910- 939		
					R		REIMBURSABLE PROGRAM	l I		l I	1	1		X	1	310-333		
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				461	12		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION			l I	1	i	' 	i	i	100-399		
					AD		CATEGORY A APPORT DIRECT PROGRAM	' 		i I	i	' X	:	x	i	940- 959		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM			i I	i			X	i	980- 999		
					BD		CATEGORY B APPORT DIRECT PROGRAM	' 		' 	i				i			
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9FK							CLOSING * 4430 TO 4450 AND 4612 *	1		l	1	1						11/04/91
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A	4430						UNAPPORTIONED AUTHORITY - OMB DEFERRAL							- 1			82. 00	
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				445	50		UNAPPORTIONED AUTHORITY - AVAILABLE	- 1						- 1	- 1	030-099		
					D		DI RECT PROGRAM							X		910-939		
					R		REI MBURSABLE PROGRAM	- 1						X	- 1			
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				461	12		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION							- 1		100-399		
					AD		CATEGORY A APPORT DIRECT PROGRAM	1		l		X	.	<b>X</b>		9490959		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1		l		X	.	<b>X</b>		980-999		
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					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	İ		l		X	:	X	ĺ			

March	1 21, 1	997				HHS TRANSACTIO	N CODE	S							PAGE 276
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9FL						CLOSING * 4410 TO 4450 AND 4612 *			1			1	1		11/04/91
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A	4410					BUDGETARY RESOURCES - NOT AVAILABLE PURSUANT TO								82. 00	
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				4450		UNAPPORTIONED AUTHORITY - AVAILABLE							030-099		
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				AD		CATEGORY A APPORT DIRECT PROGRAM	i	Ĺ	i	X		X	940-959		
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9F0						CLOSING * 4590 to 4450 *	!								12/24/96
A	4590					APPORTI ONMENTS - UNAVAI LABLE	I							82. 0	
		AD				CATEGORY A APPORT DIRECT PROGRAM				X		X			
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM				X		X			
		BD				CATEGORY B APPORT DIRECT PROGRAM				X		X			
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1			X		X			
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				4450		UNAPPORTIONED AUTHORITY - AVAILABLE	1		- 1		1	- 1			
				D		DI RECT PROGRAM	i	Ĺ	i	i		X	Ì		
				R		REI MBURSABLE PROGRAM	i	i	i	i	1	X	i		
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9FP						CLOSING * 4511 TO 4450 *	1	1	1	1	1	1	1		07/30/96
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A	4511					ADDODTIONMENT AVAILABLE FOR DISTRIBUTION CURRENT	l i	- 1	 	1	1	l I	1	82. 00	
A	4311					APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT	1	- [	I	- [	-		I	o.a. UU	
						QUARTER		-					1		
		AD				CATEGORY A APPORT DIRECT PROGRAM	-	-					1		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM							I		
		BD				CATEGORY B APPORT DIRECT PROGRAM				X		X	I		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM				X		X	1		

Marc	n 21,	1997					HHS TRANS	SACITON CODE	23									PAGE 211
								7	Γ- <b>L</b>	C- F	G- N	A- I	3   D-	R   F-	· U			
	GL			GL				A	ТН	ATH	TRN	API	R   PR	G CS	ST			UPDATED
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					D		DI RECT PROGRAM	i			İ	İ	X	.	İ	900-939		
					R		REI MBURSABLE PROGRAM	i			İ	İ	X	.	İ			
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9FQ							CLOSI NG * 4512 TO 4450 *											07/30/96
A	4512						APPORTIONMENT AVAILABLE FOR DISTRIBUTION -										82. 00	
							SUBSEQUENT QUARTERS											
		AD					CATEGORY A APPORT DIRECT PROGRAM					X	X					
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM					X	X					
		BD					CATEGORY B APPORT DIRECT PROGRAM					X	X					
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1				X	X					
				445	50		UNAPPORTIONED AUTHORITY - AVAILABLE				1	I	I			000-099		
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					R		REI MBURSABLE PROGRAM	İ			İ	İ	X	.	İ			
								į				İ	İ	İ	j			
9FR							CLOSING * 4571 TO 4450 *											07/30/96
A	4571						ALLOTMENTS ISSUED (INTRA-AGENCY)	1									82. 00	
		AD					CATEGORY A APPORT DIRECT PROGRAM	1				X	X					
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM					X	X					
		BD					CATEGORY B APPORT DIRECT PROGRAM	1				X	X					
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1				X	X					
								1					1					
				445	50		UNAPPORTIONED AUTHORITY - AVAILABLE				1	I	I			000-099		
					D		DI RECT PROGRAM						X			900-939		
					R		REI MBURSABLE PROGRAM				1	I	X					
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9FS							CLOSI NG * 4572 TO 4450 *	1						1				07/30/96
								1					1	1				
A	4572						ALLOWANCES ISSUED (INTRA-AGENCY)	1					1	1			82. 00	
		AD					CATEGORY A APPORT DIRECT PROGRAM	1				<b>X</b>	X					
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	1				<b>X</b>	X					
		BD					CATEGORY B APPORT DIRECT PROGRAM	1				<b>X</b>	X					
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	İ				X	X					

TC#	GL DR	SUB	COST	GI CF	R SUB	COST	DESCRI PTI ON	A	TH   1	ATH	TRN	A- B   APR   CAT	PRG	CST		OBJECT CLASS	UPDATED ON
								I	1						I		
				44	150		UNAPPORTIONED AUTHORITY - AVAILABLE	-							000-099		
					D		DI RECT PROGRAM	1					X		900-939		
					R		REI MBURSABLE PROGRAM	1					X		I		
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9FT							CLOSI NG * 4581 TO 4450 *	ı	1		l	I	l	ı	I		07/30/96
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A	4450						UNAPPORTIONED AUTHORITY - AVAILABLE	i	Ĺ			İ	i I	İ	000-099	82. 00	
		D					DI RECT PROGRAM	İ	ĺ			İ	X	1	900-939		
		R					REI MBURSABLE PROGRAM	1				1	X		I		
								1							I		
				45	81		ALLOTMENTS RECEIVED (INTRA-AGENCY)	1							I		
					AD		CATEGORY A APPORT DIRECT PROGRAM	1				X	X		I		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1				X	<b>X</b>		I		
					BD		CATEGORY B APPORT DIRECT PROGRAM	1				X	<b>X</b>		I		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	-				X	X		I		
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9FU							CLOSING * 4582 TO 4450 *	I	1						I		07/30/96
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A	4450						UNAPPORTIONED AUTHORITY - AVAILABLE	1				1			000-099	82. 00	
		D					DI RECT PROGRAM	1					<b>X</b>		900-939		
		R					REI MBURSABLE PROGRAM	1					<b>X</b>		I		
								1							I		
				45	582		ALLOWANCES RECEIVED (INTRA-AGENCY)	-							I		
					AD		CATEGORY A APPORT DIRECT PROGRAM					<b>X</b>	<b>X</b>		[		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1				<b>X</b>	<b>X</b>		1		
					BD		CATEGORY B APPORT DIRECT PROGRAM	- 1				X	<b>X</b>				
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	-				X	X				
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March 21, 1997	HHS TRANSACT	TON CODES	PAGE 279
		T- L   C- P   G- N   A- B   D- R   F- U	
GL GL		ATH   ATH   TRN   APR   PRG   CST	UPDATED
TC# DR SUB COST CR SUB	B COST DESCRIPTION	SRC   TMG   TYP   CAT   FIN   CAT   FD-GRP	OBJECT CLASS ON
9FV	CLOSING * 4611 TO 4450 *		07/30/96
A 4611	ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION	82.	. 00
AD	CATEGORY A APPORT DIRECT PROGRAM		
AR	CATEGORY A APPORT REIMBURSABLE PROGRAM		
BD	CATEGORY B APPORT DIRECT PROGRAM		
BR	CATEGORY B APPORT REIMBURSABLE PROGRAM		
4450	UNAPPORTIONED AUTHORITY - AVAILABLE		
D	DI RECT PROGRAM		
R	REI MBURSABLE PROGRAM		
9FW	CLOSING * 4612 TO 4450 *		07/30/96
		i i i i i i	
A 4612	ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	82.	. 00
AD	CATEGORY A APPORT DIRECT PROGRAM	X   X	
AR	CATEGORY A APPORT REIMBURSABLE PROGRAM	X   X	
BD	CATEGORY B APPORT DIRECT PROGRAM	X   X	
BR	CATEGORY B APPORT REIMBURSABLE PROGRAM		
4450	UNAPPORTIONED AUTHORITY - AVAILABLE		
D	DI RECT PROGRAM		
R	REI MBURSABLE PROGRAM		
10	INDIANAMENT TOOLON	1 1 1 1 1 1	
9FX	CLOSING * 4620 TO 4170 *		11/04/91
<b>VIII</b>	1020 10 1110		11/01/01
A 4620	OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION		. 00
A 4020	OTHER TORBO AVAILABLE TOR COMMETMENT/ODLIGATION		. 00
4170	TRANSFERS - CURRENT-YEAR AUTHORITY		
4170 C	CURRENT AUTHORITY	X	
P	PERMANENT AUTHORITY	X	
r	I ERWANENI AUTHORITI	<b>A</b>	
	NOTE: THIS INCLUDES FUNDS NOT APPORTIONED (FUND		
	· · · · · · · · · · · · · · · · · · ·		
	GROUPS 960-963)	1 1 1 1 1 1	

March	21, 1	997			HHS TRANSACTION CO	DES							PAGE 280
						T- L   C	P   G-	N   A- 1	B   D- R	R   F- U	l		
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TC#	DR	SUB COST	CR SUB	COST DESCRIP	TI ON	SRC   T	MG   TY	(P   CA	Γ FIN	I   CAT	FD- GRP	OBJECT CLASS	ON
9FY				CLOSING * 4630 TO 4450 *						1	  -		07/30/96
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A	4630			FUNDS NOT AVAILABLE FOR COMM	TTMENT/OBLIGATION					!		82. 00	
			4450	UNAPPORTIONED AUTHORITY - AV	ATT ADT E					1	      000- 099		
			4430 D	DI RECT PROGRAM	AI LADLE	1 1		1	   v	1	900-939		
			R	REI MBURSABLE PROGRAM		1 1			X	1	900-939		
			ĸ	REI WOURSADLE PROGRAM				1	X	1	 		
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9GA				CLOSING EXPENDED APPROPRIA	ATIONS PAID AND OTHER	1 1	ı	I	1	I	1		01/31/97
				ACCOUNTS TO SOURCE OF FUND	DI NG	i i	i	i	İ	İ			
						i i	i	i	İ	i	I		
				CLOSING * 4902 TO 4119, 4	150, 4170, 4255 & 4530 *	i	i	İ	İ	İ			
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A	4902			EXPENDED AUTHORITY - PAID		İ	ĺ	Ì	Ì	İ		82. 00	
		AD		CATEGORY A APPORT DI	RECT PROGRAM	1 1	1	X	X	I	I		
		AR		CATEGORY A APPORT RE	MBURSABLE PROGRAM	1 1	1	X	X	I	I		
		BD		CATEGORY B APPORT DI	RECT PROGRAM	1 1	1	X	X	I	I		
		BR		CATEGORY B APPORT RE	MBURSABLE PROGRAM	İ	ĺ	X	X	İ			
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			4119	OTHER APPROPRIATIONS REALIZED	D						030-399		
			C	CURRENT AUTHORITY		2	K						
			P	PERMANENT AUTHORITY		2	K						
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			4150	REAPPROPRI ATI ONS							910-959		
										1			
			4170	TRANSFERS - CURRENT-YEAR AV	UTHORI TY					l	960-999		
			С	CURRENT AUTHORITY			K			I			
			P	PERMANENT AUTHORITY		1	K	!		!			
			4077	DENOLULA C EVIND EADNED DEVENUE		1 1	!			!			
			4255	REVOLVING FUND EARNED REVENUE	Ľ		!			!	000-029		
										1	900-909		
			4520	ALLOCATIONS EDOMOTHEDS				1	1	1	   400_400		
			4530	ALLOCATIONS FROM OTHERS		1 1	- 1	1	1	1	400-499		
						1 1	l I	I I	l I	1	500-599		
				NOTE: GL ACCOUNT 4255 REPRE	SENTS THE EYCESS OF	1 1	l I	l I	l I	1	 		
				REVOLVING FUND REVENUE OVER		1 1	l I	1	l I	1	 		
				REVOLVING FUND REVENUE UVER	THE AMBUNI EAFENDED.	1 1	l I	I I	l I	1	 		
				NOTE: ENTRI ES 9HJ AND 9HK SI	HOLLI D. RE. BECOBDED		l I	I I	l I	1	 		
				BEFORE THIS TC.	HOOLD DE MECOMPED	1 1	l I	l I	l I	1	I I		
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Marc	h 21,	1997				HHS TRANSACTI	ON CODES	S								PAGE 281
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TC#	DR	SUB	COST	CR SI	JB COST	DESCRI PTI ON	SI	RC   TI	/IG   T	YP	CAT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
9GB						CLOSING * 4930 TO 4119 AND 4150 *	I		-	- 1			1			09/20/96
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Α	493	80				EXPENDED AUTHORITY REPORTED AGAINST TRANSFERS TO	i	i	i	i			i	İ	82. 00	
						OTHER AGENCIES	i	i	i	i		I	i	i		
		AD				CATEGORY A APPORT DIRECT PROGRAM	i	i	i	i	X	' X	i	i		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i	i		' X	i	i		
		BD				CATEGORY B APPORT DIRECT PROGRAM	' 	i				X	i	i I		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	l I		1	1		X		1		
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				4119		OTHER APPROPRIATIONS REALIZED		-		- 1		 	1	030-399		
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				C		CURRENT AUTHORITY	l i	2	. !	- !			1	1		
				P		PERMANENT AUTHORITY	<u> </u>	2		- !			!	1		
							I							1		
				4150		REAPPROPRI ATI ONS	l							910-959		
														1		
9GC						CLOSING * 4250 TO 4119, 4150 AND 4255 *								1		11/04/91
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A	411	.9				OTHER APPROPRIATIONS REALIZED								030-399	82. 00	
		C				CURRENT AUTHORITY		2	(							
		P				PERMANENT AUTHORITY	- 1	2	(							
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	425	55				REVOLVING FUND EARNED REVENUE	i	i	i	i		I	i	000-029		
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				4255		REVOLVI NG FUND EARNED REVENUE	' 	i				! 	i	i I		
				1200		NEVOLVING TONE EMMILE NEVENCE			 			 	1	1		
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9GD						CLOSING * 4113 TO 4119 AND 4150 *	1					ı	1	1		11/04/91
эчр						CLOSING 4113 10 4113 AND 4130		- 1		- 1		 	1	1		11/04/91
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A	411	.3				APPROPRIATIONS RESCINDED		!		- !		  -	1	1	82. 00	
				44.0		OTHER ADDRODD ATTOMORPHICATOR	!						1			
				4119		OTHER APPROPRIATIONS REALIZED			-	ı		l	1	030-399		
				С		CURRENT AUTHORITY		]								
				P		PERMANENT AUTHORITY		7	(							
							-									
				4150		REAPPROPRI ATI ONS								910-959		

March	1 21, 1	997				HHS TRANSACTI	ON CODES									PAGE 282
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	GL			GL			AT	H   AT	T   H	'RN	APR	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRI PTI ON	SR	C TM	1G   T	YP	CAT	FIN	CAT	FD- GRP	OBJECT CLASS	ON
9GE						CLOSING * 4170 TO 4119 *				- 1				I		11/04/91
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Α	4119					OTHER APPROPRIATIONS REALIZED	İ	Ì	İ	İ	ĺ		ĺ	030-399	82. 00	
		C				CURRENT AUTHORITY	i	X	.	i	i		i	Ī		
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						NOTE: SEE NOTE IN TC 9GE.			ı	- 1			1	I		
9GF						CLOSING * 4190 TO 4119 *				ı				I		11/04/91
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A	4119					OTHER APPROPRIATIONS REALIZED				- 1				030-399	82. 00	
		C				CURRENT AUTHORITY		X		- 1				I		
		P				PERMANENT AUTHORITY		X	[ ]	- [						
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				4190		TRANSFERS - PRIOR-YEAR AUTHORITY				- [				I		
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						NOTE: GL ACCOUNTS 4170 AND 4190 ARE CLOSED TO	1	1		1		l	1	I		
						4119 (030-399) AS 4900 EXPENDITURES ARE CLOSED TO	i	İ	İ	i	ĺ		Ì	İ		
						4119. TRUST FUND EXPENDITURES FOR TRANSFER	i	i	i	i	i		i	İ		
						APPROPRIATIONS ARE DIRECTLY CLOSED TO FUNDING	i	i	i	i	i	I	i	I		
						ACCOUNTS 4150 AND 4170.	i	i	i	i		' 	i	i I		
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9GK						CLOSING * 4920 TO 4119, 4150 AND 4170 *	1	ı	ı	1		ı	ı	I.		09/20/96
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	4150					REAPPROPRI ATI ONS		!		- [			!	940-959		
										- 1				I		
	4170					TRANSFERS - CURRENT-YEAR AUTHORITY				-				980-999		
		C				CURRENT AUTHORITY		X	[ ]	- 1				I		
		P				PERMANENT AUTHORITY		X	[ ]	-						

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				492	0		EXPENDED AUTHORITY - CANCELLED								I		
					AD		CATEGORY A APPORT DIRECT PROGRAM					<b>X</b>	X		I		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM			- [		<b>X</b>	X		I		
					BD		CATEGORY B APPORT DIRECT PROGRAM					<b>X</b>	X		I		
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							NOTE: THIS TC PERTAINS ONLY TO CANCELLED		- 1						I		
							ACCOUNTS.								I		
9GL							CLOSING * 4920 TO 4210 *								I		09/20/96
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A	4210						ANTI CI PATED REI MBURSEMENTS AND OTHER I NCOME		- [						I	82. 00	
		AD					CATEGORY A APPORT DIRECT PROGRAM					<b>X</b>	X		I		
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		BD					CATEGORY B APPORT DIRECT PROGRAM					<b>X</b>	X		I		
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				492	0		EXPENDED AUTHORITY - CANCELLED			-					100-399		
					AD		CATEGORY A APPORT DIRECT PROGRAM					<b>X</b>	X		940-959		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM					<b>X</b>	X		980-999		
					BD		CATEGORY B APPORT DIRECT PROGRAM			-		<b>X</b>	X		I		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM					<b>X</b>	X		I		
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							NOTE: THIS TC PERTAINS ONLY TO CANCELLED								I		
							ACCOUNTS.								I		
9НА							CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS		-						I		01/31/97
							OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND								I		
							UNPAID UNDELIVERED ORDERS		-						I		
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							CLOSING * 4871 TO 4801 AND 4872 TO 4802 *		-						I		
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A	4801						UNDELIVERED ORDERS - UNPAID								100-399	82. 00	
		GD					GOVERNMENT - DIRECT PROGRAM			'	X		X		940-949		
		GR					GOVERNMENT - REIMBURSABLE PROGRAM			'	X		X		980-999		
		ND					NON-GOVERNMENT - DIRECT PROGRAM			1			X		1		
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TC#	DR	SUB	COST	CR	SUB	COST	DESCRI PTI ON	S	RC   T	MG	ГҮР	CAT	Γ FI	N   CAT	FD- GRP	OBJECT CLASS	ON
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				4871			DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED					i I	1	1			
				10.1	-		ORDERS - UNPAID	i	i	i		i	' 	i	 		
					GD		GOVERNMENT - DI RECT PROGRAM	i	i	i	X	i	' X	i			
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	B 4802						UNDELIVERED ORDERS - PAID	1	-	- 1					SAME AS A	SAME AS A	
		GD					GOVERNMENT - DIRECT PROGRAM	1	-	-	X		X				
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		ND					NON-GOVERNMENT - DI RECT PROGRAM	-			X		X				
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM	-			X		X				
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				4872	2		DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED	- 1									
							ORDERS - PAID	- 1									
					GD		GOVERNMENT - DIRECT PROGRAM				X		X				
					GR		GOVERNMENT - REIMBURSABLE PROGRAM	- 1			X		X				
					ND		NON-GOVERNMENT - DIRECT PROGRAM				X		X				
					NR		NON-GOVERNMENT - REIMBURSABLE PROGRAM				X		X				
							NOTE: THIS TC IS ENTERED AS A POST-CLOSING ENTRY										
							FOR EACH OF THE FIVE EXPIRED YEARS.										
9НВ							CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS	- 1	-								01/31/97
							OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND	- 1	-								
							UNPAID UNDELIVERED ORDERS	- 1	-								
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							CLOSING * 4881 TO 4801 AND 4882 TO 4802 *		-								
									-								
	A 4881						UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED		-						100-399	82. 00	
							ORDERS - UNPAID		-						940-959		
		GD					GOVERNMENT - DIRECT PROGRAM		-		X	1	X		980-999		
		GR					GOVERNMENT - REIMBURSABLE PROGRAM	I			X		X				
		ND					NON-GOVERNMENT - DIRECT PROGRAM		-		X		X	,			
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM		-		X		X				

Marci	n 21,	1997					HHS TRANSACTI	ON CODE	•								PAGE 283
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					ND		NON-GOVERNMENT - DIRECT PROGRAM	i	i	i	X		X	İ	İ		
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				480	)2		UNDELIVERED ORDERS - PAID	i	i	i	i		' 	İ	i I		
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							NOTE: THIS TO IS ENTERED AS A POST-CLOSING ENTRY	i	i	i	i		I	i I	I		
							FOR EACH OF THE FIVE EXPIRED YEARS.	i	i	i	i		I	i I	I		
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9НС							CLOSING * 4820 TO 4801 AND 4802 *	1	1	1	- 1			l	I		09/20/96
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A	4801						UNDELIVERED ORDERS - UNPAID	1						I	100-399	82.00	
		AD					CATEGORY A APPORT DIRECT PROGRAM	1				X	X	I	940-949		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	1	1			X	X		980-999		
		BD					CATEGORY B APPORT DIRECT PROGRAM	1	-			X	<b>X</b>		I		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1	-			X	<b>X</b>		I		
															I		
				482	20		UNDELIVERED ORDERS - CANCELLED								I		
					AD		CATEGORY A APPORT DIRECT PROGRAM		-			X	<b>X</b>				
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		-			X	<b>X</b>				
					BD		CATEGORY B APPORT DIRECT PROGRAM		-			X	<b>X</b>				
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	-				X	<b>X</b>				
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В	4802						UNDELIVERED ORDERS - PAID							1	SAME AS A	SAME AS A	
		AD					CATEGORY A APPORT DIRECT PROGRAM					X	X	.			
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM			- [		X	X	.	1		
		BD					CATEGORY B APPORT DIRECT PROGRAM			- [		X	X	.	1		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM			- [		X	X	.	1		
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				4820			UNDELIVERED ORDERS - CANCELLED			-				1			
					AD		CATEGORY A APPORT DIRECT PROGRAM			- [		X	X	.	1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM			- [		X	X	.	1		
				1	BD		CATEGORY B APPORT DIRECT PROGRAM					X	X		1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1		-		X	X	:			
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							NOTE: THIS TC IS ENTERED AS A POST-CANCELLATION	- 1		-			1	1			
							ENTRY AFTER THE PREPARATION OF THE POST	- 1	- 1	1			I	1	1		
							CANCELLATION SF- 133.	i	İ	İ			İ	İ			
9HD							CLOSING * 4612 TO 4119, 4150 AND 4170 *		- 1	1		l	I	1	1		10/19/92
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A	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	i	i	i	ĺ	İ	i	i	i	82.00	
		AD					CATEGORY A APPORT DIRECT PROGRAM	i	i	i	i	X	X	: j	i		
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				4119			OTHER APPROPRIATIONS REALIZED	i	i	i	i	İ	i	i	100-399		
					c		CURRENT AUTHORITY	i	i.	X	i	I	i	i	i		
					P		PERMANENT AUTHORITY	i	i	x		I	i	i	i		
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				4150			REAPPROPRI ATI ONS	i	i	i		I	i	i	940-959		
								i	i	i		I	i	i	i		
				4170			TRANSFERS - CURRENT-YEAR AUTHORITY	i	i	i		I	i	i	980-999		
				(	С		CURRENT AUTHORITY	i	i.	x		i I	i	i	i		
					P		PERMANENT AUTHORITY	i	i	x		I	i	i	i		
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							FOR EACH CANCELLED YEAR AFTER ALL OBLIGATIONAL	i	i	i	ĺ	I	i	i	i		
							ADJUSTMENTS ARE MADE.	i	i	i		I	i	i	i		
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9НЕ						CLOSING * 4612 TO 4210 *	1				1				I		10/19/92
A	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		. !							100-300	82. 00	
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				4010		ANTEL CLIDATED DEL MOLIDEEMENTE AND OTHER INCOME		- 1			1				l		
				4210		ANTICIPATED REIMBURSEMENTS AND OTHER INCOME	l i	- 1		 	1	-			 		
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9HF						CLOSING * 4830 TO 4119, 4150 AND 4170 *	1		ı				-				09/20/96
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A	4830					UNDELIVERED ORDERS - OBLIGATIONAL ADJUSTMENTS	- 1						- 1			82. 00	
		AD				CATEGORY A APPORT DIRECT PROGRAM	- 1				3	K	X				
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1				)	K	<b>X</b>				
		BD				CATEGORY B APPORT DIRECT PROGRAM	-					K					
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				4119		OTHER APPROPRIATIONS REALIZED		. !			!				100-399		
				С		CURRENT AUTHORITY		- !	X		1		- 1				
				P		PERMANENT AUTHORITY		- 1	A		1				l		
				4150		REAPPROPRI ATI ONS	- 1	- 1		 	1				   940-959		
				4130		REAFFROFRIATIONS		- 1		 	1				940-939		
				4170		TRANSFERS - CURRENT-YEAR AUTHORITY				l I	1	1			   980-999		
				C C		CURRENT AUTHORITY	I I		X	l I	i	 			000 000		
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						NOTE: THIS TC IS ENTERED AS A POST-CLOSING ENTRY	i	i			i	i	i	İ			
						FOR EACH CANCELLED YEAR AFTER ALL OBLIGATIONAL	i	i	i		i	i	i	İ			
						ADJUSTMENTS ARE MADE.	İ	i	İ		i	i	i	İ			

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9HG						CLOSI NG * 4830 TO 4210 *				1								09/20/96
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A	4830	A.D.						- 1				 	v		1	100-399	82.00	
		AD				CATEGORY A APPORT DIRECT PROGRAM		-					X			940-959		
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				4210		ANTI CIPATED REIMBURSEMENTS AND OTHER INCOME						- 1						
						NOTE: THIS TC IS ENTERED AS A POST-CLOSING ENTRY												
						FOR EACH CANCELLED YEAR AFTER ALL OBLIGATIONAL												
						ADJUSTMENTS ARE MADE.												
9НН						CLOSING * 4630 TO 4119, 4150 AND 4170 *												10/19/92
A	4630					FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION											82. 00	
				4119		OTHER APPROPRIATIONS REALIZED										100-399		
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						ADJUSTMENTS ARE MADE.	j	i		i	i	i		i	i			
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9Н.Ј				CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS	; I I	ı	ī	ı				01/31/97
				OF PRIOR EXPENDED AUTHORITY TO PAID AND UNPAID		1	1	- 1	1	I		
				EXPENDED AUTHORITY	i	İ	i	i	İ			
				CLOSING * 4971 TO 4901 AND 4972 TO 4902 *	ii	i	i	i	i	I		
					ii	i	i	i	i	I		
A	4901			EXPENDED AUTHORITY - UNPAID	ii	i	i	i	i	100-399	82. 00	
		GD		GOVERNMENT - DIRECT PROGRAM		1	(	2	X	940-959		
		GR		GOVERNMENT - REIMBURSABLE PROGRAM		1	(	2	X	980-999		
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			4971	DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID		1	- 1			 		
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			4972	DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED								
				AUTHORITY - REFUNDS - PAID								
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			GR	GOVERNMENT - REIMBURSABLE PROGRAM		}	[ ]	2	X			
			ND	NON-GOVERNMENT - DIRECT PROGRAM		1	[ ]	2	X			
			NR	NON-GOVERNMENT - REIMBURSABLE PROGRAM		}	[ ]	2	X			
				NOTE: THIS TC IS ENTERED AS A POST-CLOSING ENTRY								
				FOR EACH OF THE FIVE EXPIRED YEARS.			-					
9НК				CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS	1 1	I	ı	ı		I		01/31/97
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